

Development Authority of the North Country  
Dulles State Office Building  
317 Washington St., Suite 414  
Watertown, NY 13601

This document represents the Development Authority of the North Country's Budget and Financial Plan for the Fiscal Year Ending March 31, 2025 pursuant to New York Codes, Rules & Regulations, Part 203, Chapter V, Title 2.

**§ 203.4 (d) and 203.5 Budget and Financial Plan Documents**

(d) All approved budgets and financial plans shall be made available for public inspection, whenever practicable, not less than 7 days before the commencement of the next fiscal year, and shall be submitted to the State Comptroller within 7 days of approval by the board, in an electronic format prescribed by the State Comptroller.

[See Appendix I – FYE 2025 Budget Resolutions \(these documents are also posted on our website\). The attached resolutions were approved by the Authority's full Board on February 22, 2024.](#)

**§ 203.4 (e) Budget and Financial Plan Documents**

(e) For purposes of making budgets and financial plans available for public inspection under subdivisions (c) and (d) of this section, the public authority shall make the budgets and financial plans available for a period of not less than 45 days in not less than five convenient public places throughout the area of jurisdiction of the authority and notify the State Comptroller of such locations. The public authority shall also post the budgets and financial plans on its website, if any.

[The Development Authority of the North Country has posted this document to its website and has made this document available at the following locations:](#)

[Dulles State Office Building](#)  
[317 Washington St.](#)  
[Watertown, NY 13601](#)

[Solid Waste Management Facility](#)  
[23400 NY 177](#)  
[Rodman, NY 13682](#)

[Warneck Pump Station](#)  
[23557 Rte. 37](#)  
[Watertown, NY 13601](#)

[Village of Carthage](#)  
[120 S. Mechanic St.](#)  
[Carthage, NY 13619](#)

[Village of Clayton](#)  
[425 Mary St.](#)  
[Clayton, NY 13624](#)

### **§ 203.5 Budget and Financial Plan Format.**

This document represents the Budget and Financial Plan for FYE March 31, 2025 per OSC requirements.

### **§ 203.6 Budget and Financial Plan presentation.**

Each budget or financial plan shall be accompanied by:

**§ 203.6 (a)** an explanation of the public authority's relationship with the unit or units of government, if any, on whose behalf or for whose benefit the authority was established.

The Development Authority of the North Country was established June 26, 1985 under Section 8, Title 29, of Public Authority Law by the New York State Legislature. It was established to institute a comprehensive, coordinated program of economic development activities in the three county area comprised of the counties of Jefferson, Lewis, and St. Lawrence which surround the United States Army Base at Fort Drum in order to provide the region with the capability to effectively plan and develop the infrastructure needs of the region.

Today the Development Authority operates a materials management facility, water and wastewater facilities, and an open access telecommunications network. The Authority also provides engineering and environmental assistance for internal Authority projects and municipal customers and administers several business and housing loan programs, serving as a regional administrator for New York State programs.

**§ 203.6 (b)** a description of the budget process, including the dates of key budget decisions.

At least 5 months prior to the close of the current fiscal year, the Authority's Chief Financial Officer creates next fiscal year's budget calendar. This calendar incorporates management budget milestone dates and pre-established Board meeting dates for the initial preliminary budget review, tentative budget review, and final budget review and approval.

See Appendix II – FYE 2025 Budget Calendar

The budget calendar is distributed at the November Manager's meeting. At this time, Division Budget Packets are issued to the managers. These packets contain the Budget Objectives and Goals Narrative, Wages & Fringe Budget Assumptions, and Revenue and Expense Data – 5 Year Actual Comparison. Current year to date general ledger transactions for expenses and a Budget Preparation Template are forwarded to managers. Each manager is then responsible for creating their budgets using historical data and reasonable projections. Reasonable projections are based on the interpretation of known facts and variables specific to each manager's field of expertise. In January, each manager meets with the Executive Budget Committee to discuss their budgets (O&M and Capital), critical issues and priorities. The Executive Budget Committee includes the Executive Director, Chief Financial Officer, Chief Operations Officer, Comptroller, and Deputy Comptroller.

See Appendix III – FYE 2025 Budget Packet

See Appendix IV – FYE 2025 Wage and Fringe Benefit Budget Assumptions

See Appendix V – FYE 2025 Critical Issues

On February 08, 2024, a Budget Work Session was held with the Finance Committee and was open to all Board members. The staff provided the Committee with the proposed Operating budget, Capital budget and critical issues by division. The Authority's Finance Committee reviewed and recommended such Budget to the full Board. On February 22, 2024, the Board of Directors adopted the FYE 2025 Budget as recommended by the Finance Committee.

**§ 203.6 (c)** a description of the principal budget assumptions, including sources of revenue, staffing, and future collective bargaining costs, and programmatic goals.

Principal budget assumptions – See Appendix IV – FYE 2025 Wage and Fringe Benefit Budget Assumptions

Sources of revenue –

Regional Development revenue includes customer billings based on loan and/or administrative services agreements, grant income as specified, loan interest and investment interest income.

Materials Management Facility revenue includes customer billings based on tipping fees, grants as specified, landfill gas to energy revenue based on projected energy conversions and marketplace activity, interest income, and investment interest.

Telecommunications revenue includes customer billings for connection to the Open Access Telecommunications Network, interest income, and investment income.

Water Quality/Engineering revenue includes customer billings based on consumption, usage, and services rendered, interest income, and investment income.

Staffing – See Appendix VII – FYE 2025 Employee Roster

Future collective bargaining costs – not applicable – non-union workforce

Programmatic goals – See Appendix VI – FYE 2025 Budget Elements

**§ 203.6 (d)** a self-assessment of budgetary risks.

Self-assessment - See Appendix V – FYE 2025 Critical Issues

**§ 203.6 (e)** a revised forecast of the current year's budget.

See Appendix I – FY2025 Budget Resolutions (Amended Budgets for FY23-24 follow the resolutions)

**§ 203.6 (f)** a reconciliation that identifies all changes in estimates from the projections in the previously approved budget or plan.

[See Appendix VIII – FY23-24 Budget Revisions](#)

**§ 203.6 (g)** a statement of the last completed fiscal year’s actual financial performance in categories consistent with the proposed budget or financial plan.

[See Appendix IX – Change in Net Position FYE 2023 - Final](#)

**§ 203.6 (h)** a projection of the number of employees, including sources of funding, the numbers of full-time and full-time equivalents, and functional classifications.

Staffing is budgeted for by managers at the division level. The sources of funding to maintain staff is inherent to their revenue budgets and/or operational necessity. Revenue budgets include customer billings, loan interest, etc. Operational necessity would encompass the administration and engineering functions needed to support all operations of the Authority. These functions are allocated out to all revenue-bearing divisions.

[See Appendix VII – FY24-25 Employee Roster](#)

**§ 203.6 (i)** a statement of each revenue-enhancement and cost-reduction initiative that represents a component of any gap-closing program and the annual impact on revenues, expenses, and staffing.

Gap-Closing Program: In FY25 the Authority will reduce expenses at the Materials Management Facility by approximately \$425,000 per year by accepting mattresses back into the landfill starting April 2024.

**§ 203.6 (j)** a statement of the source and amount of any material non-recurring resource that is planned for use in any given fiscal year.

#### NYS Grants

Regional Development \$54,000 – Empire State Development Grant

Regional Development \$100,000 – North Country Value Added Agriculture Grant

Materials Management Facility \$84,681 – Household Hazardous Waste

Materials Management Facility \$65,670 – Municipal Waste

#### Federal Grants

Telecom \$2,200,000 – National Telecommunications and Information Administration

Telecom \$250,000 - Northern Border Regional Commission

Army Waterline \$5,000,000 - Water Infrastructure Improvement Act



**§ 203.6 (k)** a statement of any transactions that shift material resources from one year to another and the amount of any reserves.

[See Appendix X – FYE 24-25 Master Capital Plan](#)

**§ 203.6 (l)** a statement of borrowed debt projected to be outstanding at the end of each fiscal year covered by the budget or financial plan; the planned use or purpose of debt issuances; scheduled debt service payments for both issued and proposed debt; the principal amount of proposed debt and assumed interest rate(s); debt service for each issuance as a percentage of total pledged revenues, listed by type and category of pledged revenues; cumulative debt service as a percentage of available revenues; and amount of debt that can be issued until legal limits are met.

[See Appendix XI – Debt Narrative Estimated to 3.31.2024](#)

[Pledged Revenues associated with debt issuance include:](#)

[Series 2015 Bond – Materials Management Facility Revenue](#)

[Series 2019 Bond - Materials Management Facility Revenue](#)

[Environmental Facilities Corporation Short-term Loan - Army Waterline Revenue](#)

[Community Bank NA Short-term Loan - Army Sewerline Revenue](#)

[Debt Service](#) as a percentage of Available Revenues; Principal & Interest \$3,035,437/\$16,823,533=22.24%  
(Excluded internal loans)

[Statutory authorization of the amount of debt that can be issued is unlimited.](#)

[See Appendix XII – P&L Page From Audit FYE 3.31.2023](#)

**§ 203.6 (m)** a statement of the annual projected capital cost broken down by category and sources of funding, and for each capital project, estimates of the annual commitment, total project cost, expected date of completion and the annual cost for operating those capital projects or capital categories that, when placed into service, are expected to have a material impact on the operating budget.

[Capital Project Summary – See Appendix X – FYE 24-25 Master Capital Plan](#)

[Estimated annual O&M resulting from completed Capital Projects have been included within the Board authorized budgets.](#)

[See Appendix I – FYE 24-25 Budget Resolutions](#)

## APPENDIX I



**Board Resolution No. 2024-02-05**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 ADMINISTRATIVE BUDGET, CAPITAL  
PROJECTS, ADMINISTRATIVE ALLOCATIONS  
AND AUDIT COMMITTEE BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the Fiscal Year 2025 Administrative Budget detailed by the attached Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule as Appendix B, and

Whereas, it is necessary for the Development Authority of the North Country to restrict certain funds, as detailed by the attached Appendix C, and to, upon request, receive legislative initiatives to administer, and

Whereas, the Development Authority of the North Country allocates gross administrative charges to operating companies as detailed by the attached Appendix D, and

Whereas, the Audit Committee retains Certified Public Accountants to perform audits of the financial statements and internal controls and requires a budget for such services as follows:

Financial Audit	\$50,900
Miscellaneous Accounting Services	<u>\$ 5,500</u>
	\$56,400

Now, upon recommendation of the Finance & Budget Committee, therefore be it

**RESOLVED, by the Development Authority of the North Country that:**

1. The Fiscal Year 2025 Administrative Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.
2. The Administrative capital projects for the Fiscal Year 2025, as set forth in Appendix B, are hereby approved and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting, therefore, on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2025.

3. The Schedule of Restricted / Board Designated Reserves, as proposed and set forth in Appendix C, is hereby approved and adopted. Further, to enhance the Authority's ability to manage such reserves, the Authority to create and manage reserves is hereby delegated to the Executive Director who shall report such actions to the Board of Directors on a timely basis.
4. The Fiscal Year 2025 Administrative Allocations as proposed and set forth in Appendix D are hereby approved and adopted.
5. The Audit Committee Budget, as proposed and set forth, is hereby approved and adopted.
6. The Executive Director is authorized to receive legislative initiatives on behalf of the Authority and to execute grant agreements and related documents with grant recipients as appropriate.

Motion by: A. MacKinnon

Seconded by: D. Mastascusa

Bibbins – Yes  
Doheny – Yes  
Hall – Yes

Hefferon – Yes  
Henry - Present  
Hunt - Absent

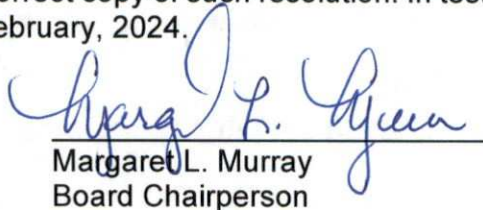
MacKinnon – Yes  
McGrath – Present\*  
Mastascusa – Yes

Murray – Yes  
Virkler – Yes\*

\*- indicates attendance via videoconference.

#### DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-05 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
Margaret L. Murray  
Board Chairperson



**Administration  
BUDGET FYE 2025  
APPENDIX A**

	Account Description	FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<b>Grant Revenue</b>				
4183	NY State Grants	\$8,945.00	\$0.00	(\$257.50)	\$0.00
	<b>Total Grant Revenue</b>	<b>8,945.00</b>	<b>0.00</b>	<b>(257.50)</b>	<b>0.00</b>
	<b>Other Income</b>				
4164	Miscellaneous	151,309.57	191,100.00	139,200.08	283,200.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>151,309.57</b>	<b>191,100.00</b>	<b>139,200.08</b>	<b>283,200.00</b>
4201	<b>Gain on Sale of Assets</b>	<b>36,211.46</b>	<b>104,000.00</b>	<b>83,105.82</b>	<b>104,000.00</b>
	<b>Interest Income</b>				
4102	Investment Interest Income	155,353.26	228,580.00	187,849.70	301,595.00
420...	Mark to Market Adjustment	(6,605.24)	0.00	34,002.90	0.00
	<b>Total Interest Income</b>	<b>148,748.02</b>	<b>228,580.00</b>	<b>221,852.60</b>	<b>301,595.00</b>
	<b>Total Income</b>	<b>345,214.05</b>	<b>523,680.00</b>	<b>443,901.00</b>	<b>688,795.00</b>
	<b>Salaries</b>				
	Administrative Wages	1,272,628.99	1,317,952.00	855,718.82	1,439,305.00
	Engineering Wages	0.00	0.00	211.53	0.00
	Telecom Wages	7,131.31	0.00	2,721.04	0.00
	MMF Wages	1,007.13	0.00	0.00	0.00
500...	Overtime Wages	645.77	1,000.00	294.97	1,000.00
	<b>Total Salaries</b>	<b>1,281,413.20</b>	<b>1,318,952.00</b>	<b>858,946.36</b>	<b>1,440,305.00</b>
	<b>Fringe Benefits</b>				
503...	FICA Expense	87,977.58	87,897.00	64,638.12	94,153.00
503...	Pension Expense	19,305.30	131,321.00	91,592.92	171,441.00
503...	VDC Expense	8,295.72	8,446.00	5,855.24	9,067.00
503...	Health Insurance	117,437.27	168,977.00	121,684.34	208,549.00
504...	Retiree Health Insurance	104,701.66	122,409.00	71,176.96	114,141.00
503...	Workers Comp	1,500.84	1,958.00	1,258.70	1,854.00
503...	Disability Insurance	3,149.51	3,377.00	2,251.12	4,682.00
5036	Unemployment	19,727.94	10,000.00	4,540.00	10,000.00
504...	Post Retire Overhead	(81,637.48)	80,730.00	53,235.39	86,229.00
5051	Benefit Admin. Fees	8,732.75	10,780.00	3,726.00	10,900.00
5054	Employee Physicals & Screening	897.00	1,990.00	978.50	1,028.00
	<b>Total Fringe Benefits</b>	<b>290,088.09</b>	<b>627,885.00</b>	<b>420,937.29</b>	<b>712,044.00</b>
	<b>Operations &amp; Maintenance</b>				
5134	Maintenance Contracts	2,211.99	3,266.00	1,095.04	3,043.00
5403	Safety Equipment & Supplies	6,399.50	4,604.00	4,266.58	4,400.00
	<b>Total O &amp; M</b>	<b>8,611.49</b>	<b>7,870.00</b>	<b>5,361.62</b>	<b>7,443.00</b>
	<b>Office &amp; Administrative</b>				
5053	Misc Employee Costs	8,791.96	5,945.00	3,961.39	6,645.00
5102	Office Rent	120,032.43	120,006.00	88,242.10	119,940.00
5103	Lease ROU	(262,186.08)	0.00	0.00	(124,940.00)
6203	Interest Expense, Lease ROU	10,911.21	0.00	0.00	5,000.00
5104	Office Supplies	5,559.79	7,000.00	4,561.82	7,000.00
5110	Postage & Shipping	3,941.90	7,909.00	4,254.62	8,447.00
5112	Telephone	3,511.71	4,979.00	668.77	981.00
5114	Cellular Services	5,231.80	5,400.00	2,690.78	5,400.00
5118	Other Communications	10,381.79	9,720.00	5,388.34	16,300.00
5120	Dues & Subscriptions	4,217.08	7,000.00	5,299.04	6,600.00
5122	Public Info & Advertising	4,397.22	10,680.00	6,751.05	23,214.00
5123	Promotional Materials	3,554.38	4,500.00	3,949.48	8,000.00
5130	Office Equipment	20,498.70	5,000.00	1,995.74	16,893.00
5170	Other Office Expenses	1,049.77	806.00	378.24	1,306.00
5173	Credit Card Processing Fees	81.60	0.00	0.00	0.00
5202	Employee Mileage Reimbursement	4,827.90	4,225.00	3,911.73	5,000.00
5204	Empl. Meals & Incidental	1,579.92	500.00	205.16	500.00
5206	Empl. Lodging	0.00	500.00	196.00	500.00

**Administration  
BUDGET FYE 2025  
APPENDIX A**

		FYE 3/31/2023	FYE 3/31/2024	Actual 11/30/2023	FYE 3/31/2025
<u>Account Description</u>		<u>Actual</u>	<u>Amended Budget</u>		<u>Budget</u>
5270	Travel & Meeting Expense	2,906.60	4,270.00	3,364.42	4,500.00
5312	Continuing Education	582.00	0.00	0.00	0.00
5370	Training & Development	1,231.14	8,148.50	7,558.24	12,800.00
5402	Employee Uniforms	704.96	1,425.00	514.00	1,500.00
5404	Safety Training	8,352.85	16,418.00	6,258.75	11,000.00
5508	Cleaning Services	10,710.00	11,830.00	6,370.00	10,920.00
6102	Board Member Travel & Expenses	93.60	1,200.00	0.00	875.00
6104	Sponsorships	4,750.00	4,150.00	1,470.00	4,620.00
	<b>Total Office &amp; Admin</b>	<b>(24,285.77)</b>	<b>241,611.50</b>	<b>157,989.67</b>	<b>153,001.00</b>
<b>Professional Fees</b>					
5924	Legal	23,904.00	32,255.00	20,773.75	34,000.00
5926	Investment Banking Fees	5,147.59	5,900.00	2,152.13	5,500.00
592...	Accounting Fees	34,600.00	45,100.00	41,627.50	56,400.00
5970	Consulting	13,108.00	13,780.00	10,654.00	22,665.00
	<b>Total Professional Fees</b>	<b>76,759.59</b>	<b>97,035.00</b>	<b>75,207.38</b>	<b>118,565.00</b>
<b>Automobile</b>					
5601	Auto/Light Truck Rep. & Maint.	6,041.43	1,961.50	1,827.07	837.00
5602	Auto/Light Truck Fuel	50.67	201.00	0.00	189.00
	<b>Total Automobile</b>	<b>6,092.10</b>	<b>2,162.50</b>	<b>1,827.07</b>	<b>1,026.00</b>
<b>Computer</b>					
5124	Computer Equipment	17,057.29	40,640.00	14,113.11	38,340.00
5126	Computer Maintenance	0.00	5,809.00	0.00	15,000.00
5128	Programming & Software	138,096.00	161,299.00	116,180.11	200,804.00
5129	ECMS Expense	28,980.74	41,675.00	35,659.86	45,000.00
6108	Web Page Design & Maintenance	2,269.90	6,072.00	2,000.00	5,372.00
	<b>Total Computer</b>	<b>186,403.93</b>	<b>255,495.00</b>	<b>167,953.08</b>	<b>304,516.00</b>
6114	Insurance	18,432.44	19,300.00	12,866.64	21,600.00
619...	Admin Allocation	(2,051,632.37)	(2,405,187.00)	(1,619,193.32)	(2,534,259.00)
7032	Depreciation	194,086.67	285,800.00	164,395.05	307,400.00
7003	Amortization, Lease ROU	251,097.99	0.00	0.00	120,000.00
6901	Contingency	0.00	12,385.00	0.00	30,000.00
	<b>Total Expenses</b>	<b>237,067.36</b>	<b>463,309.00</b>	<b>246,290.84</b>	<b>681,641.00</b>
	<b>Change in Net Position</b>	<b>108,146.69</b>	<b>60,371.00</b>	<b>197,610.16</b>	<b>7,154.00</b>

**Administration  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				7,154.00
	PLUS DEPRECIATION & AMORTIZATION				307,400.00
- 25...	LESS PRINCIPAL PAYMENTS				(50,000.00)
	RESERVE/CAPITAL REQUIREMENTS				
- 1440	ADMIN CAPITAL PROJECTS				(320,032.00)
	TOTAL RESERVE/CAPITAL REQUIRED				(320,032.00)
	CASH FLOW				(55,478.00)

APPENDIX B  
ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Fleet Vehicles	O	\$ 320,032	\$ 330,618	\$ 197,224	\$ 194,418	\$ 179,372
	Server Replacement	O	\$ 252,000	\$ -	\$ 12,400	\$ 5,000	\$ -
	Internet Redundancy	O	\$ 42,500	\$ -	\$ -	\$ -	\$ -
	GIS ESRI Software and Internet Mapping Application Upgrade	O	\$ 65,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATIVE</b>			<b>\$ 679,532</b>	<b>\$ 330,618</b>	<b>\$ 209,624</b>	<b>\$ 199,418</b>	<b>\$ 179,372</b>

**Fund Description**

O Operating Investments



**APPENDIX C**  
**Development Authority of the North Country**  
**Restricted/ Board Designated Reserves**  
**Fiscal Year Ending March 31, 2025**

The Development Authority of the North Country recognizes the following restricted reserves as detailed below,

<b>Restricted Fund Balance:</b>	<b>Balance 3/31/2023</b>	<b>Estimated Balance 3/31/2024</b>
Community Rental Housing Program	\$ 13,162,260	\$ 13,326,075
Community Development Loan Fund	\$ 9,702,563	\$ 10,144,409
Housing Loan Revolving Fund	\$ 22,360,403	\$ 22,635,361
Army Water & Sewer Repair Reserve	\$ 1,800,000	\$ 1,800,000
Regional Waterline	\$ 404,885	\$ 390,525
Wetlands Mitigation Reserve	\$ 321,895	\$ 324,911
MMF Replacement Reserve	\$ 5,183,355	\$ 4,147,811
MMF Liner Reserve **	\$ 11,832,163	\$ 17,675,187
MMF Closure/Post Closure Reserve	\$ 25,050,947	\$ 26,331,076
Telecom Repair & Replacement Reserve	\$ 6,950,830	\$ 4,433,843
	<b>\$ 96,769,300</b>	<b>\$ 101,209,198</b>

Further, it is necessary for the Development Authority of the North Country to designate a portion of its fund balance for the purposes detailed below,

<b>Board Designated Reserves:</b>	<b>Balance 3/31/2023</b>	<b>Estimated Balance 3/31/2024</b>
Administrative / Supplemental Insurance	\$ 4,000,000	\$ 4,000,000
Army Waterline Capital Reserve	\$ -	\$ -
Army Sewerline Administrative Support Reserve	\$ 749,985	\$ 749,985
Army Sewerline Infrastructure Development	\$ 223,107	\$ 223,107
Army Sewerline Capital Reserve	\$ 273,565	\$ 204,579
MMF Capital Reserve*	\$ 594,056	\$ -
MMF Tip Fee Stabilization Reserve **	\$ 4,836,638	\$ 1,676,043
MMF Landfill Gas Reserve	\$ 1,404,729	\$ 1,346,705
Economic Development Loan Fund	\$ 5,314,979	\$ 5,361,285
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
	<b>\$ 20,397,059</b>	<b>\$ 16,561,704</b>

\* = With the completion of the Southern Expansion, and per Board Resolution 2023-02-06, funds in the MMF Capital Reserve were moved to the MMF Replacement Reserve. Current open project costs funded from the Capital Reserve (if any) will be funded from the Replacement Reserve.

\*\* = After completion of the MMF reserve projections in December 2023, it was noted that additional funds were needed to properly fund upcoming cell construction costs. As such, management recommends moving \$1.9M from the Tip Fee Stabilization Reserve to the Liner Reserve as reflected in the 3/31/2024 balances.

**APPENDIX D**  
**Administrative Allocations**  
**Budget - FYE March 31, 2025**

	Budgeted FYE 3/31/24	Budgeted FYE 3/31/25	Increase or Decrease
<b>Administrative Costs:</b>			
Salaries & Fringes	\$ 1,818,203	\$ 2,032,369	\$ 214,166
Administrative Overhead	\$ 649,530	\$ 649,079	\$ (451)
Administrative Capital	\$ -	\$ 71,900	\$ 71,900
<b>Total Administrative Costs</b>	<b>\$ 2,467,733</b>	<b>\$ 2,753,348</b>	<b>\$ 285,615</b>

	Budgeted FYE 3/31/24	Budgeted FYE 3/31/25	Increase or (Decrease)
<b>Administrative Allocation:</b>			
Army Sewer	\$ 354,175	\$ 365,269	\$ 11,094
Army Water	\$ 183,063	\$ 230,106	\$ 47,043
Regional Water	\$ 16,798	\$ 17,445	\$ 647
Water Quality Contracts	\$ 38,626	\$ 41,821	\$ 3,195
Engineering	\$ 51,386	\$ 52,672	\$ 1,286
Materials Mgt	\$ 991,199	\$ 1,029,777	\$ 38,578
Telecommunications	\$ 605,606	\$ 629,714	\$ 24,108
Regional Development Contracts	\$ 22,957	\$ 22,945	\$ (12)
Affordable Housing Program	\$ 88,801	\$ 90,034	\$ 1,233
Community Development Loan Fund	\$ 4,251	\$ 4,385	\$ 134
Authority Economic Development Fund	\$ 57,342	\$ 58,270	\$ 928
Community Rental Housing Program	\$ 8,529	\$ 8,910	\$ 381
Internal Subsidy	\$ 45,000	\$ 202,000	\$ 157,000
<b>Total</b>	<b>\$ 2,467,733</b>	<b>\$ 2,753,348</b>	<b>\$ 285,615</b>



**Board Resolution No. 2024-02-06**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 ENGINEERING DIVISION  
OPERATING BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 Engineering Budget, said proposed Budget being attached to this resolution as Appendix A, and

Now, upon recommendation of the Finance & Budget Committee, therefore be it

**RESOLVED, by the Development Authority of the North Country that:**

1. The Fiscal Year 2025 Engineering Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.
2. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.

Motion by: M. Hall

Seconded by: K. Bibbins

Bibbins – Yes

Doheny – Yes

Hall – Yes

Hefferon – Yes

Henry - Present

Hunt - Absent

MacKinnon – Yes

McGrath – Present\*

Mastascusa – Yes

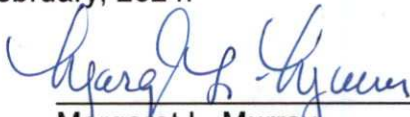
Murray – Yes

Virkler – Yes\*

\*- indicates attendance via videoconference.

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY**

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-06 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
\_\_\_\_\_  
Margaret L. Murray  
Board Chairperson



**Engineering  
BUDGET FYE 2025  
APPENDIX A**

	Account Description	FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<b>Customer Billings</b>				
4001	Customer Billings	\$517,566.47	\$734,055.00	\$312,252.72	\$643,335.00
	<b>Total Customer Billings</b>	<b>517,566.47</b>	<b>734,055.00</b>	<b>312,252.72</b>	<b>643,335.00</b>
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>517,566.47</b>	<b>734,055.00</b>	<b>312,252.72</b>	<b>643,335.00</b>
	<b>Salaries</b>				
	Engineering Wages	269,131.07	367,950.00	144,876.88	312,257.00
	MMF Wages	21.32	0.00	0.00	0.00
	WQ Wages	682.85	0.00	202.52	12,099.00
	<b>Total Salaries</b>	<b>269,835.24</b>	<b>367,950.00</b>	<b>145,079.40</b>	<b>324,356.00</b>
	<b>Fringe Benefits</b>				
503...	FICA Expense	19,789.26	23,818.00	11,198.84	21,920.00
503...	Pension Expense	4,590.03	38,956.00	14,686.69	37,358.00
503...	VDC Expense	7,792.17	3,683.00	1,385.24	0.00
503...	Health Insurance	49,044.50	56,601.00	21,500.84	37,817.00
503...	Workers Comp	2,054.27	1,481.00	902.37	2,024.00
503...	Disability Insurance	914.00	954.00	636.16	1,379.00
504...	Post Retire Overhead	16,529.28	22,812.00	11,094.60	22,934.00
5054	Employee Physicals & Screening	334.75	1,500.00	1,037.82	600.00
	<b>Total Fringe Benefits</b>	<b>101,048.26</b>	<b>149,805.00</b>	<b>62,442.56</b>	<b>124,032.00</b>
	<b>Operations &amp; Maintenance</b>				
5062	Third Party Temporary - O&M	0.00	3,500.00	0.00	0.00
5403	Safety Equipment & Supplies	1,041.19	1,000.00	747.70	1,000.00
5904	SCADA	17,009.04	21,750.00	2,024.28	21,750.00
8090	Purchases for Resale	53,891.24	104,000.00	35,849.01	97,000.00
	<b>Total O &amp; M</b>	<b>71,941.47</b>	<b>130,250.00</b>	<b>38,620.99</b>	<b>119,750.00</b>
	<b>Office &amp; Administrative</b>				
5053	Misc Employee Costs	325.00	500.00	5.87	500.00
5102	Office Rent	1,869.96	1,870.00	1,246.64	1,870.00
5104	Office Supplies	905.87	1,000.00	284.23	1,000.00
5112	Telephone	2,375.16	1,969.00	187.18	327.00
5114	Cellular Services	4,749.05	5,000.00	2,650.65	6,200.00
5120	Dues & Subscriptions	248.00	1,000.00	0.00	1,000.00
5122	Public Info & Advertising	4,752.37	6,000.00	3,699.50	0.00
5130	Office Equipment	0.00	380.00	0.00	1,500.00
5202	Employee Mileage Reimbursement	5,634.72	8,000.00	6,146.65	8,000.00
5204	Empl. Meals & Incidental	44.62	750.00	289.92	1,000.00
5206	Empl. Lodging	0.00	1,400.00	455.55	2,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	1,000.00
5370	Training & Development	2,902.88	6,000.00	2,630.00	6,000.00
5402	Employee Uniforms	684.98	900.00	54.00	1,100.00
	<b>Total Office &amp; Admin</b>	<b>24,492.61</b>	<b>34,769.00</b>	<b>17,650.19</b>	<b>31,497.00</b>
	<b>Professional Fees</b>				
5924	Legal	0.00	1,000.00	0.00	1,000.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
	<b>Automobile</b>				
5601	Auto/Light Truck Rep. & Maint.	1,284.01	2,500.00	1,363.05	3,340.00
5602	Auto/Light Truck Fuel	4,551.48	4,000.00	2,497.61	4,000.00
5603	Auto/Light Truck Rental/Lease	6,700.00	12,500.00	8,333.36	14,000.00
5605	Vehicle Ins	2,366.25	2,500.00	1,666.64	3,100.00
	<b>Total Automobile</b>	<b>14,901.74</b>	<b>21,500.00</b>	<b>13,860.66</b>	<b>24,440.00</b>
	<b>Computer</b>				
5124	Computer Equipment	5,827.81	4,000.00	2,606.42	5,000.00
5128	Programming & Software	0.00	2,370.00	914.65	1,000.00
5906	GIS	27,243.96	38,944.00	31,011.29	45,440.00

**Engineering  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2023 <u>Actual</u>	FYE 3/31/2024 <u>Amended Budget</u>	<u>Actual</u> 11/30/2023	FYE 3/31/2025 <u>Budget</u>
Total Computer		33,071.77	45,314.00	34,532.36	51,440.00
6122	Bad Debt Expense	396.00	0.00	0.00	0.00
6114	Insurance	15,626.17	16,600.00	11,066.64	17,700.00
619...	Admin Allocation	45,585.21	51,386.00	34,650.77	52,672.00
619...	Engineering Allocation	(87,009.99)	(101,133.00)	(63,291.35)	(111,819.00)
6208	NYS Administrative Assessment	6,558.00	3,395.00	0.00	3,523.00
7032	Depreciation	8,343.06	8,400.00	5,562.04	0.00
Total Expenses		504,789.54	729,236.00	300,174.26	638,591.00
Change in Net Position		<u>12,776.93</u>	<u>4,819.00</u>	<u>12,078.46</u>	<u>4,744.00</u>



**Board Resolution No. 2024-02-07**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 MATERIALS MANAGEMENT DIVISION  
OPERATING BUDGET, CAPITAL PROJECTS,  
RESERVE REQUIREMENTS, AND TIPPING FEES**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 Materials Management Budget based on anticipated waste volumes, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, upon recommendation by staff and consulting engineers, it is determined that certain capital projects are necessary, as set forth on the capital projects' schedule attached as Appendix B, and

Whereas, it is necessary to establish reserve requirements, tipping fees and related understandings for Fiscal Year 2025 in support of said Budget.

Whereas, upon review of required reserve contributions and projected operating expenditures, it is recommended that effective January 1, 2025, the tipping fee for municipal solid waste, construction and demolition waste, and ash be increased from \$54 per ton to \$57 per ton; for non-beneficial sludge, sewage sludge and industrial waste be increased from \$40 per ton to \$43 per ton; for beneficial sludge and non-hazardous petroleum contaminated soil be increased from \$24 per ton to \$27 per ton; and for friable asbestos-contaminated construction debris be increased from \$84 per ton to \$87 per ton.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

**RESOLVED, by the Development Authority of the North Country that:**

- 1. The Fiscal Year 2025 Materials Management Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Materials Management capital projects for the Fiscal Year 2025, as set forth in Appendix B, are hereby approved, with the stated cost thereof to be charged against indicated reserves, and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2025.**



3. Based upon receipt at the Facility of anticipated waste volumes, the tipping fee shall be:

- Municipal solid waste, construction and demolition waste, and ash
  - April 1, 2024 \$54.00 per ton
  - January 1, 2025 \$57.00 per ton
- Non-beneficial use sludge, industrial waste and sewage sludge
  - April 1, 2024 \$40.00 per ton
  - January 1, 2025 \$43.00 per ton
- Non-hazardous petroleum contaminated soil and beneficial use sludge
  - April 1, 2024 \$24.00 per ton
  - January 1, 2025 \$27.00 per ton
- Friable asbestos (one ton minimum)
  - April 1, 2024 \$200 per ton
- Friable asbestos-contaminated construction debris or other waste that requires special handling protocol during disposal
  - April 1, 2024 \$84.00 per ton
  - January 1, 2025 \$87.00 per ton

4. The Community Improvement Program and the Residential Cleanup Program shall be extended for Fiscal Year 2025 at a discount of 25% off the published gate rate.

5. Reserve requirements for such year (included in the tipping fees) shall be, per ton:

Closure	\$ 4.50
Replacement	\$ 7.00
Liner	\$10.00

6. Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees of \$981,563 will be paid for the Fiscal Year 2025.

7. To enhance the Authority's ability to respond promptly to changing conditions in the competitive solid waste disposal market, the authority to establish tipping fees, special condition fees, manage reserves, establish host community agreements and negotiate hauler contracts is hereby delegated to the Executive Director who shall report such actions to the Board of Directors in a timely manner.

Motion by: D. Mastascusa  
Seconded by: A. MacKinnon

Bibbins – **Yes**  
Doheny – **Yes**  
Hall – **Yes**

Hefferon – **Yes**  
Henry - **Present**  
Hunt - **Absent**

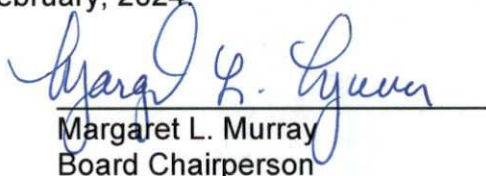
MacKinnon – **Yes**  
McGrath – **Present\***  
Mastascusa – **Yes**

Murray – **Yes**  
Virkler – **Yes\***

\*- indicates attendance via videoconference.

#### DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-07 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
Margaret L. Murray  
Board Chairperson



**Materials Management**  
**BUDGET FYE 2025**  
**APPENDIX A**

	<b>FYE 3/31/2023 Actual</b>	<b>FYE 3/31/2024 Amended Budget</b>	<b>Actual 11/30/2023</b>	<b>FYE 3/31/2025 Budget</b>
<b>Account Description</b>				
<b>Customer Billings</b>				
4001 Customer Billings	\$7,170,619.11	\$7,100,663.00	\$4,384,829.84	\$7,149,532.00
4006 Replacement Reserve Tip Income	1,277,379.50	1,438,650.00	918,781.20	1,671,217.00
4007 Liner Reserve Tip Income	1,532,855.40	1,918,200.00	1,225,041.60	2,387,454.00
4008 Closure Reserve Tip Income	894,165.68	839,212.00	535,955.71	1,074,354.00
<b>Total Customer Billings</b>	<b>10,875,019.69</b>	<b>11,296,725.00</b>	<b>7,064,608.35</b>	<b>12,282,557.00</b>
<b>Waste Diversion Revenue</b>				
4050 RTS Revenue	98,543.93	0.00	0.00	0.00
4061 Recycling Revenue - Mattresses	90,337.00	0.00	0.00	0.00
<b>Total Waste Diversion Revenue</b>	<b>188,880.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grant Revenue</b>				
4183 NY State Grants	172,231.78	97,975.00	0.00	150,351.00
<b>Total Grant Revenue</b>	<b>172,231.78</b>	<b>97,975.00</b>	<b>0.00</b>	<b>150,351.00</b>
<b>Other Income</b>				
4164 Miscellaneous	17,855.87	10,000.00	4,999.38	10,000.00
4166 LFGTE Revenue	572,551.33	540,884.00	283,695.73	431,629.00
4185 Grant Recapture	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>590,407.20</b>	<b>550,884.00</b>	<b>288,695.11</b>	<b>441,629.00</b>
<b>4201 Gain on Sale of Assets</b>	<b>29,911.20</b>	<b>120,000.00</b>	<b>130,272.03</b>	<b>45,000.00</b>
<b>4200 Gain on Trade-In of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>860,000.00</b>
<b>Interest Income</b>				
410... Trustee Interest	39,255.28	15,756.00	48,744.48	69,631.00
4108 Reserve Interest	110,906.65	94,765.00	104,766.60	172,228.00
4116 Replace Reserve Interest Income	117,923.70	157,642.00	154,813.30	194,044.00
4117 Liner Reserve Interest Income	69,069.28	131,447.00	111,167.48	197,888.00
4118 Closure Reserve Interest Income	132,051.41	250,056.00	137,289.73	356,209.00
4119 Post Close Interest Income	56,593.45	188,639.00	56,076.08	145,494.00
4120 Wetlands Mitigation Interest Income	3,222.30	3,551.00	2,666.88	2,815.00
420... Mark to Market Adjustment	(519,072.63)	0.00	164,814.82	0.00
<b>Total Interest Income</b>	<b>9,949.44</b>	<b>841,856.00</b>	<b>780,339.37</b>	<b>1,138,309.00</b>
<b>Total Income</b>	<b>11,866,400.24</b>	<b>12,907,440.00</b>	<b>8,263,914.86</b>	<b>14,917,846.00</b>
<b>Salaries</b>				
Engineering Wages	196,423.63	180,507.00	167,411.20	242,731.00
Telecom Wages	4,333.37	0.00	0.00	0.00
MMF Wages	1,337,792.21	1,515,087.00	893,368.89	1,523,345.00
WQ Wages	55.20	0.00	0.00	0.00
500... Overtime Wages	93,749.86	33,260.00	38,489.11	31,338.00
5005 On-Call Stipend	7,800.00	7,800.00	5,400.00	7,800.00
<b>Total Salaries</b>	<b>1,640,154.27</b>	<b>1,736,654.00</b>	<b>1,104,669.20</b>	<b>1,805,214.00</b>
<b>Fringe Benefits</b>				
503... FICA Expense	121,003.01	112,177.00	83,460.88	117,064.00
503... Pension Expense	25,236.93	208,309.00	138,638.10	258,909.00
503... VDC Expense	950.38	3,051.00	1,019.10	0.00
503... Health Insurance	233,980.47	270,293.00	155,654.19	279,979.00
503... Workers Comp	63,786.75	73,296.00	46,703.05	69,495.00
503... Disability Insurance	5,632.40	5,673.00	3,781.92	7,640.00
504... Post Retire Overhead	125,299.14	135,620.00	85,820.61	140,689.00
5054 Employee Physicals & Screening	8,259.50	8,000.00	6,049.00	8,000.00
<b>Total Fringe Benefits</b>	<b>584,148.58</b>	<b>816,419.00</b>	<b>521,126.85</b>	<b>881,776.00</b>
<b>Operations &amp; Maintenance</b>				
5062 Third Party Temporary - O&M	18,506.88	8,093.39	7,656.12	0.00
5403 Safety Equipment & Supplies	6,709.51	14,000.00	9,733.87	20,933.00
5702 Large Equipment Parts	105,520.48	120,000.00	52,644.96	120,000.00
5703 Small Equipment	21,176.76	30,000.00	16,614.69	30,000.00
5704 O&M Supplies	17,515.36	20,000.00	13,037.57	20,000.00
5708 Fuels	470,504.15	450,000.00	196,396.60	450,000.00

**Materials Management**  
**BUDGET FYE 2025**  
**APPENDIX A**

		FYE 3/31/2023	FYE 3/31/2024	Actual 11/30/2023	FYE 3/31/2025
	Account Description	Actual	Amended Budget		Budget
5710	Lubricants	12,969.79	15,000.00	9,811.30	15,000.00
5712	Purchased Maintenance & Repair	83,290.13	95,000.00	47,862.29	68,780.00
5716	Equipment Rental	0.00	6,490.00	0.00	15,000.00
5718	Tires	17,419.88	25,000.00	17,619.32	20,000.00
5770	Other Tool, Equip & O&M	3,680.44	73,000.00	0.00	5,000.00
5815	Chemicals	12,197.48	12,000.00	3,654.00	12,000.00
5818	Leachate System Expense	4,849.40	10,500.00	9,156.85	10,000.00
5820	LFG Maintenance	41,186.87	50,000.00	31,753.23	60,000.00
5870	Natural Habitat Enhancements	52,071.56	55,800.00	45,838.87	125,000.00
5932	Monitoring & Testing	130,209.48	187,000.00	92,873.04	191,490.00
6008	Contract Hauling	1,000.00	2,000.00	0.00	5,000.00
	<b>Total O &amp; M</b>	<b>998,808.17</b>	<b>1,173,883.39</b>	<b>554,652.71</b>	<b>1,168,203.00</b>
	<b>Recycling Transfer Station</b>				
500...	Material Reprocessing Wages	71,106.25	0.00	0.00	0.00
500...	Material Reprocessing OT	17,452.07	0.00	0.00	0.00
503...	FICA Expense	5,728.52	0.00	0.00	0.00
503...	Pension Expense	9,269.85	0.00	0.00	0.00
503...	Health Insurance	9,885.33	0.00	0.00	0.00
503...	Workers Comp	5,974.76	0.00	0.00	0.00
503...	Disability Insurance	633.77	0.00	0.00	0.00
504...	Post Retire Overhead	7,422.00	0.00	0.00	0.00
6300	RTS - Safety Equipment & Supplies	1,039.59	0.00	0.00	0.00
6305	RTS - Large Equipment Parts	4,988.43	0.00	0.00	0.00
6315	RTS - O&M Supplies	57.98	0.00	0.00	0.00
6320	RTS - Fuels	4,945.41	0.00	0.00	0.00
6325	RTS - Purchased Maintenance & Repair	219.00	0.00	0.00	0.00
6330	RTS - Contract Hauling	6,171.50	0.00	0.00	0.00
6345	RTS - Other Communications	1,516.51	0.00	0.00	0.00
6360	RTS - Employee Uniforms	434.52	0.00	0.00	0.00
6365	RTS - Gas & Electric	5,402.08	0.00	0.00	0.00
6370	RTS - Propane	2,279.68	0.00	0.00	0.00
6380	RTS - Site Supplies	741.42	0.00	0.00	0.00
6390	RTS - Site Maintenance & Repair	1,350.45	0.00	0.00	0.00
6395	RTS - Auto/Light Truck Rep. & Maint.	575.00	0.00	0.00	0.00
6400	RTS - Auto/Light Truck Fuel	312.11	0.00	0.00	0.00
	<b>Total Recycling Transfer Station</b>	<b>157,506.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Waste Diversion</b>				
5125	Promotional Materials - RRR	8,488.50	10,435.50	4,537.38	30,000.00
6009	Household Hazardous Waste	128,389.84	146,480.00	90,854.19	170,000.00
6011	Recycling Incentive	57,852.50	0.00	0.00	0.00
6017	Book Debinding	7,500.00	7,500.00	3,750.00	7,750.00
6018	Mattress Recycling - All Counties	393,471.10	426,000.00	283,347.88	0.00
	<b>Total Waste Diversion</b>	<b>595,701.94</b>	<b>590,415.50</b>	<b>382,489.45</b>	<b>207,750.00</b>
6002	Sewage Treatment	459,763.35	650,000.00	339,544.86	600,000.00
601...	Closure & Post Closure Care	1,276,972.24	1,460,136.00	845,700.49	1,757,503.00
6006	Host Community Benefits	966,011.98	967,228.00	609,458.20	981,563.00
6007	LFGTE Revenue Sharing	55,612.78	61,720.00	0.00	0.00
	<b>Office &amp; Administrative</b>				
5053	Misc Employee Costs	1,360.70	1,900.00	1,030.39	1,500.00
5104	Office Supplies	4,377.01	5,000.00	2,740.45	5,000.00
5112	Telephone	7,443.77	7,279.00	3,733.18	5,061.00
5114	Cellular Services	8,498.49	9,700.00	5,521.99	11,000.00
5120	Dues & Subscriptions	2,251.00	2,500.00	585.00	1,500.00
5122	Public Info & Advertising	10,122.39	4,500.00	1,089.45	0.00
5123	Promotional Materials	1,822.08	9,020.00	8,471.56	0.00
5130	Office Equipment	4,786.86	4,000.00	496.77	4,000.00
5132	Office Equip Maintenance	648.06	1,200.00	0.00	1,200.00
5202	Employee Mileage Reimbursement	3,859.62	5,000.00	2,921.33	5,000.00
5204	Empl. Meals & Incidental	251.00	1,800.00	20.00	1,800.00
5206	Empl. Lodging	1,471.08	4,800.00	747.68	4,800.00



**Materials Management**  
**BUDGET FYE 2025**  
**APPENDIX A**

		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	Account Description				
5312	Continuing Education	350.00	0.00	0.00	0.00
5370	Training & Development	3,130.00	8,500.00	2,979.26	17,000.00
5402	Employee Uniforms	13,957.88	15,000.00	8,344.84	15,725.00
5508	Cleaning Services	12,860.60	15,000.00	7,455.00	0.00
5570	Other General Expense	829.14	1,800.00	801.34	3,955.00
6210	Trustee Fees	7,000.00	7,500.00	7,000.00	7,500.00
	<b>Total Office &amp; Admin</b>	<b>85,019.68</b>	<b>104,499.00</b>	<b>53,938.24</b>	<b>85,041.00</b>
	<b>Utilities</b>				
5802	Gas & Electric	48,988.22	50,000.00	21,614.14	50,000.00
5803	Propane	25,699.55	40,000.00	5,661.52	40,000.00
	<b>Total Utilities</b>	<b>74,687.77</b>	<b>90,000.00</b>	<b>27,275.66</b>	<b>90,000.00</b>
	<b>Materials &amp; Supplies</b>				
5806	Building Supplies	3,769.30	7,000.00	1,600.59	7,000.00
5810	Site Supplies	23,439.83	32,000.00	14,305.07	30,000.00
5824	Sand, Gravel & Stone	252,394.05	250,000.00	130,179.03	255,000.00
5826	Seed & Mulch	40,812.60	41,510.00	36,069.25	41,500.00
	<b>Total Materials &amp; Supplies</b>	<b>320,415.78</b>	<b>330,510.00</b>	<b>182,153.94</b>	<b>333,500.00</b>
	<b>Professional Fees</b>				
5924	Legal	9,311.20	5,845.00	691.25	7,500.00
5926	Investment Banking Fees	18,440.81	25,900.00	9,804.52	26,602.00
5970	Consulting	12,589.00	55,219.50	42,454.81	20,000.00
	<b>Total Professional Fees</b>	<b>40,341.01</b>	<b>86,964.50</b>	<b>52,950.58</b>	<b>54,102.00</b>
	<b>Repairs &amp; Maintenance</b>				
5804	Building Maintenance & Repair	11,922.84	15,000.00	3,994.79	13,600.00
	<b>Total Repairs &amp; Maintenance</b>	<b>11,922.84</b>	<b>15,000.00</b>	<b>3,994.79</b>	<b>13,600.00</b>
	<b>Automobile</b>				
5603	Auto/Light Truck Rental/Lease	4,200.00	13,800.00	11,533.36	27,800.00
	<b>Total Automobile</b>	<b>4,200.00</b>	<b>13,800.00</b>	<b>11,533.36</b>	<b>27,800.00</b>
	<b>Computer</b>				
5124	Computer Equipment	7,564.42	7,500.00	1,079.14	11,000.00
5128	Programming & Software	7,052.14	9,316.61	9,316.61	16,195.00
	<b>Total Computer</b>	<b>14,616.56</b>	<b>16,816.61</b>	<b>10,395.75</b>	<b>27,195.00</b>
6114	Insurance	224,918.79	241,500.00	161,000.00	255,500.00
619...	Admin Allocation	868,712.52	991,199.00	667,269.56	1,029,777.00
619...	Engineering Allocation	32,425.92	45,483.00	28,753.96	50,624.00
6208	NYS Administrative Assessment	47,887.00	54,539.00	0.00	54,216.00
890...	Water Quality Allocation	59.19	0.00	0.00	0.00
7032	Depreciation	5,157,995.95	5,819,000.00	3,439,357.61	6,121,400.00
6202	Interest Expense	564,820.67	603,663.00	363,987.04	582,200.00
6901	Contingency	0.00	7,000.00	0.00	30,000.00
	<b>Total Expenses</b>	<b>14,182,703.22</b>	<b>15,876,430.00</b>	<b>9,360,252.25</b>	<b>16,156,964.00</b>
	<b>Change in Net Position</b>	<b>(2,316,302.98)</b>	<b>(2,968,990.00)</b>	<b>(1,096,337.39)</b>	<b>(1,239,118.00)</b>

**Materials Management**  
**BUDGET FYE 2025**  
**APPENDIX A**

<u>Account Description</u>		<u>FYE</u> <u>3/31/2023</u> <u>Actual</u>	<u>FYE</u> <u>3/31/2024</u> <u>Amended Budget</u>	<u>Actual</u> <u>11/30/2023</u>	<u>FYE</u> <u>3/31/2025</u> <u>Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				(1,239,118.00)
	PLUS DEPRECIATION & AMORTIZATION				6,121,400.00
6016	PLUS CLOSURE & P. CLOSURE COSTS				1,757,503.00
- 25...	LESS PRINCIPAL PAYMENTS				(575,000.00)
4200	LESS NON-CASH TRADE-IN				(860,000.00)
	RESERVE/CAPITAL REQUIREMENTS				
- 40...	REPLACEMENT RESERVE				(1,865,261.00)
- 40...	LINER RESERVE				(2,585,342.00)
- 40...	CLOSURE RESERVE				(1,430,563.00)
- 40...	POST CLOSURE RESERVE				(145,494.00)
3151	MMF CAPITAL RESERVE				0.00
4010	TIP FEE STABILIZATION				821,875.00
	TOTAL RESERVE/CAPITAL REQUIRED				(5,204,785.00)
	CASH FLOW				0.00

**APPENDIX B**  
**MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

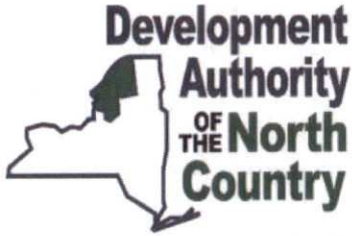
Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
20212	Southern Expansion LFG Phase 1-2 Tie In and Main Flare Construction	LGR/R	\$ 3,130,000	\$ -	\$ -	\$ -	\$ -
	Additional Soil Borrow	R	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Waste Dozers	R	\$ 565,000	\$ -	\$ 726,594	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ 888,000	\$ -	\$ -	\$ -	\$ 1,168,921
	Equipment: Landfill Compactor	R	\$ 1,001,000	\$ -	\$ 1,788,380	\$ -	\$ -
20205	Closure Phase 5	C	\$ 6,673,000	\$ -	\$ -	\$ -	\$ -
	Design and Construction of Cell 14	LR	\$ 11,100,000	\$ -	\$ -	\$ -	\$ -
	Vector Control Plan	R	\$ 35,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management FYE25	R	\$ 53,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Leachate Manhole and Side Riser Improvements	R	\$ 618,000	\$ -	\$ -	\$ -	\$ -
	Security Cameras	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Sand Storage Radiation Upgrades	R	\$ -	\$ 125,000	\$ -	\$ -	\$ -
	Storage 1 Improvements	R	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Equipment: Utility Vehicle	R	\$ -	\$ 40,000	\$ -	\$ -	\$ 44,000
	Equipment: Leachate Truck Tractors	R	\$ -	\$ 187,000	\$ -	\$ 205,700	\$ -
	Equipment: Plow Truck Replacement	R	\$ -	\$ 275,000	\$ -	\$ -	\$ -
	Equipment: Wheeled Loader Replacement	R	\$ -	\$ 495,000	\$ -	\$ -	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ 65,000	\$ -	\$ -	\$ -
	Closure Phase 6	C	\$ -	\$ 3,650,000	\$ -	\$ -	\$ -
	Equipment: Flat Bed Utility Truck 4x4	R	\$ -	\$ -	\$ 105,000	\$ -	\$ -
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Equipment: Shop Equipment Upgrade	R	\$ -	\$ -	\$ -	\$ 30,000	\$ -
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ 95,000	\$ -
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -
	Equipment: Loader, Bobcat Track	R	\$ -	\$ -	\$ -	\$ 105,235	\$ 108,392
	SCADA Control upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 150,000

<b>TOTAL MMF</b>	<b>\$ 24,143,000</b>	<b>\$ 4,927,000</b>	<b>\$ 2,684,974</b>	<b>\$ 16,485,935</b>	<b>\$ 1,521,313</b>
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**Fund Description**

C Closure Reserve  
R Replacement Reserve  
LGR Landfill Gas Reserve  
LR Liner Reserve





**Board Resolution No. 2024-02-08**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025  
REGIONAL DEVELOPMENT BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 Regional Development Budget, said proposed Budget being attached to this resolution as Appendix A.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

**RESOLVED, by the Development Authority of the North Country that:**

- 1. The Fiscal Year 2025 Regional Development Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.**

Motion by: D. Mastascusa

Seconded by: A. MacKinnon

Bibbins – Yes  
Doheny – Yes  
Hall – Yes

Hefferon – Yes  
Henry - Present  
Hunt - Absent

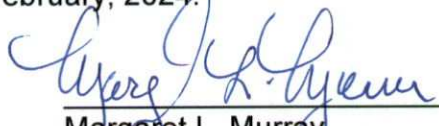
MacKinnon – Yes  
McGrath – Present\*  
Mastascusa – Yes

Murray – Yes  
Virkler – Yes\*

\*- indicates attendance via videoconference.

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY**

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-08 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
\_\_\_\_\_  
Margaret L. Murray  
Board Chairperson

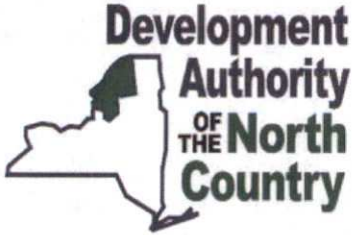
**Regional Development  
BUDGET FYE 2025  
APPENDIX A**

		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<b>Account Description</b>				
	<b>Customer Billings</b>				
4001	Customer Billings	\$277,247.39	\$279,279.00	\$159,384.31	\$254,660.00
	<b>Total Customer Billings</b>	<b>277,247.39</b>	<b>279,279.00</b>	<b>159,384.31</b>	<b>254,660.00</b>
	<b>Grant Revenue</b>				
4181	Federal Grant Income	0.00	91,000.00	44,472.81	0.00
4183	NY State Grants	373,605.93	411,000.00	385,565.88	154,000.00
	<b>Total Grant Revenue</b>	<b>373,605.93</b>	<b>502,000.00</b>	<b>430,038.69</b>	<b>154,000.00</b>
4104	<b>Loan Interest Income</b>	<b>445,800.97</b>	<b>428,760.00</b>	<b>223,671.72</b>	<b>541,839.00</b>
	<b>Other Income</b>				
4162	Processing Fees	28,879.00	19,300.00	33,445.00	19,825.00
4164	Miscellaneous	9,563.83	5,772.00	3,829.39	4,000.00
4185	Grant Recapture	4,480.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>42,922.83</b>	<b>25,072.00</b>	<b>37,274.39</b>	<b>23,825.00</b>
	<b>Interest Income</b>				
4102	Investment Interest Income	238,499.50	365,800.00	337,568.01	453,700.00
420...	Mark to Market Adjustment	(258,380.35)	0.00	130,214.13	0.00
	<b>Total Interest Income</b>	<b>(19,880.85)</b>	<b>365,800.00</b>	<b>467,782.14</b>	<b>453,700.00</b>
	<b>Total Income</b>	<b>1,119,696.27</b>	<b>1,600,911.00</b>	<b>1,318,151.25</b>	<b>1,428,024.00</b>
	<b>Salaries</b>				
	Administrative Wages	9,280.56	12,414.00	8,219.77	12,568.00
	Engineering Wages	7,250.38	3,059.00	813.99	3,255.00
	Telecom Wages	21,433.55	32,880.00	9,445.08	0.00
	Regional Development Wages	278,359.36	280,115.00	183,361.94	282,826.00
	<b>Total Salaries</b>	<b>316,323.85</b>	<b>328,468.00</b>	<b>201,840.78</b>	<b>298,649.00</b>
	<b>Fringe Benefits</b>				
503...	FICA Expense	22,348.51	21,567.00	15,008.84	19,337.00
503...	Pension Expense	7,084.02	46,321.00	30,169.31	50,602.00
503...	Health Insurance	45,608.10	46,539.00	30,664.62	45,876.00
503...	Workers Comp	415.13	580.00	303.48	398.00
503...	Disability Insurance	858.14	794.00	529.28	925.00
504...	Post Retire Overhead	18,482.55	18,985.00	11,543.31	17,012.00
	<b>Total Fringe Benefits</b>	<b>94,796.45</b>	<b>134,786.00</b>	<b>88,218.84</b>	<b>134,150.00</b>
	<b>Operations &amp; Maintenance</b>				
6110	Marketing	5,000.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	20,862.50	14,000.00	12,870.00	30,000.00
	<b>Total O &amp; M</b>	<b>25,862.50</b>	<b>19,000.00</b>	<b>12,870.00</b>	<b>35,000.00</b>
6006	<b>Host Community Benefits</b>	<b>148,234.32</b>	<b>183,809.18</b>	<b>183,809.18</b>	<b>207,526.00</b>
	<b>Office &amp; Administrative</b>				
5120	Dues & Subscriptions	625.00	625.00	500.00	625.00
5122	Public Info & Advertising	643.01	1,650.00	72.28	1,250.00
5172	Filing Fees	653.25	700.00	650.00	700.00
5202	Employee Mileage Reimbursement	3,791.26	8,050.00	3,740.08	5,000.00
5204	Empl. Meals & Incidental	0.00	1,150.00	547.50	1,150.00
5206	Empl. Lodging	0.00	1,057.00	257.00	2,800.00
5270	Travel & Meeting Expense	0.00	510.00	46.00	1,500.00
5370	Training & Development	350.00	1,000.00	25.00	1,700.00
5570	Other General Expense	1,618.93	2,199.82	623.18	2,300.00
	<b>Total Office &amp; Admin</b>	<b>7,681.45</b>	<b>16,941.82</b>	<b>6,461.04</b>	<b>17,025.00</b>
	<b>Professional Fees</b>				
5924	Legal	3,465.38	9,883.00	1,483.00	8,500.00
5926	Investment Banking Fees	8,839.31	10,595.00	4,083.10	10,721.00
5970	Consulting	36,733.59	61,000.00	7,453.71	16,000.00
	<b>Total Professional Fees</b>	<b>49,038.28</b>	<b>81,478.00</b>	<b>13,019.81</b>	<b>35,221.00</b>

**Regional Development  
BUDGET FYE 2025  
APPENDIX A**

		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<u>Account Description</u>				
	Computer				
6108	Web Page Design & Maintenance	750.00	750.00	0.00	750.00
	Total Computer	750.00	750.00	0.00	750.00
6122	Bad Debt Expense	5,847.25	0.00	14,223.54	0.00
6120	Grants	507,984.90	154,000.00	0.00	200,000.00
619...	Admin Allocation	144,586.76	164,334.00	110,428.94	167,455.00
619...	Engineering Allocation	1,629.95	547.00	209.28	419.00
	Total Expenses	1,302,735.71	1,084,114.00	631,081.41	1,096,195.00
	Change in Net Position	(183,039.44)	516,797.00	687,069.84	331,829.00





**Board Resolution No. 2024-02-09**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 TELECOMMUNICATIONS DIVISION  
OPERATING BUDGET, CAPITAL PROJECTS,  
RESERVE DESIGNATIONS, AND TARIFF**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 Telecommunications Division Budget based on anticipated circuit demand, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule attached as Appendix B, and

Whereas, it is necessary to ratify tariff pricing and establish reserve requirements for the Fiscal Year 2025 in support of said Budget.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

**RESOLVED, by the Development Authority of the North Country that:**

1. The Fiscal Year 2025 Telecommunications Division Budget and the line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.
2. The Telecommunications Division capital projects for the Fiscal Year 2025, as set forth in Appendix B, are hereby approved, and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2025.
3. Based upon anticipated circuit volume, a tariff was filed with and accepted by the Public Services Commission (May 1, 2004) and will remain in effect for Fiscal Year 2025.
4. Reserves previously authorized have been created and capitalized as of December 31, 2023 in the following amounts:

Operating	\$1,030,006
Repair and Upgrade	\$3,403,837

For Fiscal Year 2025, reserves will be maintained on an on-going basis as follows:

Operating	16.7% of Revenue
Repair & Upgrade	11% of OSP Replacement Cost

5. To enhance the Authority's ability to respond promptly to changing conditions in the competitive telecommunications market, the authority to create and manage reserves, establish agreements and negotiate contracts is hereby delegated to the Executive Director who shall report such actions to the Board of Directors on a timely basis.

Motion by: T. Hefferon

Seconded by: D. Mastascusa

Bibbins – Yes

Doheny – Yes

Hall – Yes

Hefferon – Yes

Henry - Present

Hunt - Absent

MacKinnon – Yes

McGrath – Present\*

Mastascusa – Yes

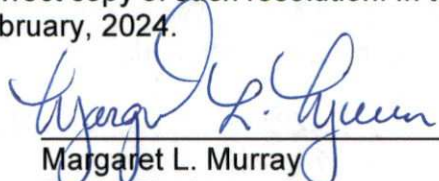
Murray – Yes

Virkler – Yes\*

\*- indicates attendance via videoconference.

#### DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-09 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
Margaret L. Murray  
Board Chairperson



**Telecommunications  
BUDGET FYE 2025  
APPENDIX A**

	Account Description	FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<b>Customer Billings</b>				
4001	Customer Billings	\$5,595,511.77	\$5,541,823.00	\$3,712,483.58	\$5,762,549.00
4004	Dark Fiber Billings	664,650.61	707,234.00	588,671.23	771,154.00
	<b>Total Customer Billings</b>	<b>6,260,162.38</b>	<b>6,249,057.00</b>	<b>4,301,154.81</b>	<b>6,533,703.00</b>
	<b>Grant Revenue</b>				
4181	Federal Grant Income	222,313.84	225,000.00	36,136.75	2,450,000.00
4183	NY State Grants	720,330.54	1,081,303.00	1,236,801.68	0.00
	<b>Total Grant Revenue</b>	<b>942,644.38</b>	<b>1,306,303.00</b>	<b>1,272,938.43</b>	<b>2,450,000.00</b>
	<b>Other Income</b>				
4164	Miscellaneous	9,884.03	12,000.00	6,920.28	12,000.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>9,884.03</b>	<b>12,000.00</b>	<b>6,920.28</b>	<b>12,000.00</b>
	<b>Interest Income</b>				
4102	Investment Interest Income	25,293.08	70,153.00	48,905.08	70,153.00
4108	Reserve Interest	120,928.57	192,703.00	160,296.08	199,244.00
420...	Mark to Market Adjustment	(9,109.85)	0.00	34,981.54	0.00
	<b>Total Interest Income</b>	<b>137,111.80</b>	<b>262,856.00</b>	<b>244,182.70</b>	<b>269,397.00</b>
	<b>Total Income</b>	<b>7,349,802.59</b>	<b>7,830,216.00</b>	<b>5,825,196.22</b>	<b>9,265,100.00</b>
	<b>Salaries</b>				
	Engineering Wages	39,200.63	39,344.00	46,982.30	88,136.00
	Telecom Wages	1,415,096.35	1,449,768.00	908,766.23	1,571,746.00
	Regional Development Wages	0.00	0.00	2,365.20	13,135.00
	MMF Wages	354.24	22,198.00	1,123.20	20,309.00
500...	Overtime Wages	2,307.89	5,460.00	1,170.83	5,460.00
	<b>Total Salaries</b>	<b>1,456,959.11</b>	<b>1,516,770.00</b>	<b>960,407.76</b>	<b>1,698,786.00</b>
	<b>Fringe Benefits</b>				
503...	FICA Expense	105,305.35	105,279.00	73,976.30	116,903.00
503...	Pension Expense	28,216.01	177,887.00	116,384.63	233,972.00
503...	VDC Expense	279.75	1,052.00	585.09	0.00
503...	Health Insurance	121,339.27	135,109.00	83,859.33	165,175.00
503...	Workers Comp	3,245.61	6,597.00	4,221.72	6,265.00
503...	Disability Insurance	2,867.83	3,259.00	2,172.32	4,616.00
504...	Post Retire Overhead	80,859.21	77,908.00	55,175.91	84,732.00
5054	Employee Physicals & Screening	424.00	500.00	0.00	500.00
	<b>Total Fringe Benefits</b>	<b>342,537.03</b>	<b>507,591.00</b>	<b>336,375.30</b>	<b>612,163.00</b>
	<b>Operations &amp; Maintenance</b>				
5133	Equipment Maintenance Contracts	266,443.07	258,594.00	177,277.62	293,094.00
5134	Maintenance Contracts	139,845.39	154,700.00	119,039.37	209,507.00
5135	Underground Locating	56,812.53	61,400.00	39,727.16	68,000.00
5403	Safety Equipment & Supplies	631.87	1,200.00	677.00	1,600.00
5704	O&M Supplies	4,373.23	5,500.00	1,654.89	5,500.00
5712	Purchased Maintenance & Repair	38,642.30	60,000.00	34,378.50	57,000.00
5720	Offnet Circuit Lease	760,940.72	950,715.50	677,010.52	774,216.00
5770	Other Tool, Equip & O&M	7,106.81	11,500.00	2,365.09	8,000.00
5830	Collo Expense	193,907.14	211,260.00	127,942.00	210,840.00
5832	Emergency Restoration	88,821.46	95,000.00	29,691.23	90,000.00
5834	Permitting	0.00	5,000.00	0.00	5,000.00
5835	NYS DOT Fee	6,557.00	0.00	0.00	0.00
5836	Pole Attachment Fees	342,266.96	316,717.00	273,070.06	367,127.00
5838	Conduit Lease	12,201.38	27,407.00	18,126.92	20,907.00
	<b>Total O &amp; M</b>	<b>1,918,549.86</b>	<b>2,158,993.50</b>	<b>1,500,960.36</b>	<b>2,110,791.00</b>
	<b>Office &amp; Administrative</b>				
5053	Misc Employee Costs	1,075.55	2,000.00	610.49	2,000.00
5102	Office Rent	13,440.00	1,740.00	1,160.00	1,740.00
5104	Office Supplies	718.70	1,200.00	123.24	1,200.00
5110	Postage & Shipping	872.46	1,500.00	553.62	1,600.00

**Telecommunications  
BUDGET FYE 2025  
APPENDIX A**

	<b>Account Description</b>	<b>FYE 3/31/2023 Actual</b>	<b>FYE 3/31/2024 Amended Budget</b>	<b>Actual 11/30/2023</b>	<b>FYE 3/31/2025 Budget</b>
5112	Telephone	11,470.60	13,000.00	6,531.13	13,000.00
5114	Cellular Services	6,154.75	7,000.00	3,487.15	8,200.00
5118	Other Communications	1,423.95	1,600.00	1,035.63	1,600.00
5122	Public Info & Advertising	2,407.17	4,980.50	0.00	2,000.00
5123	Promotional Materials	1,407.87	1,500.00	0.00	1,500.00
5130	Office Equipment	2,129.28	1,900.00	0.00	1,900.00
5170	Other Office Expenses	2,163.04	3,000.00	1,546.58	3,000.00
5202	Employee Mileage Reimbursement	1,135.55	3,766.00	2,792.97	3,654.00
5204	Empl. Meals & Incidental	2,464.69	3,000.00	2,556.31	5,000.00
5206	Empl. Lodging	3,841.13	4,000.00	3,600.72	6,000.00
5270	Travel & Meeting Expense	0.00	500.00	0.00	500.00
5370	Training & Development	1,887.92	9,300.00	7,985.00	8,520.00
5402	Employee Uniforms	1,207.84	1,225.00	52.92	1,300.00
5570	Other General Expense	737.61	2,000.00	507.57	14,525.00
	<b>Total Office &amp; Admin</b>	<b>54,538.11</b>	<b>63,211.50</b>	<b>32,543.33</b>	<b>77,239.00</b>
	<b>Utilities</b>				
5802	Gas & Electric	5,841.82	6,000.00	2,935.72	5,500.00
	<b>Total Utilities</b>	<b>5,841.82</b>	<b>6,000.00</b>	<b>2,935.72</b>	<b>5,500.00</b>
	<b>Professional Fees</b>				
5924	Legal	14,217.50	24,000.00	0.00	15,000.00
5926	Investment Banking Fees	3,939.56	4,689.00	1,894.53	5,383.00
5970	Consulting	0.00	60,900.00	7,091.64	20,000.00
	<b>Total Professional Fees</b>	<b>18,157.06</b>	<b>89,589.00</b>	<b>8,986.17</b>	<b>40,383.00</b>
	<b>Automobile</b>				
5601	Auto/Light Truck Rep. & Maint.	10,074.12	12,000.00	4,477.08	15,360.00
5602	Auto/Light Truck Fuel	21,367.73	22,000.00	11,934.62	20,000.00
5603	Auto/Light Truck Rental/Lease	44,900.00	38,300.00	25,533.36	36,200.00
5605	Vehicle Ins	7,351.96	13,400.00	8,933.36	16,200.00
	<b>Total Automobile</b>	<b>83,693.81</b>	<b>85,700.00</b>	<b>50,878.42</b>	<b>87,760.00</b>
	<b>Computer</b>				
5124	Computer Equipment	9,146.26	8,000.00	4,391.27	8,800.00
5128	Programming & Software	20,852.23	30,214.00	28,595.25	30,765.00
	<b>Total Computer</b>	<b>29,998.49</b>	<b>38,214.00</b>	<b>32,986.52</b>	<b>39,565.00</b>
6122	Bad Debt Expense	70,142.42	0.00	(23,194.41)	0.00
6114	Insurance	156,016.35	179,000.00	119,333.36	193,400.00
619...	Admin Allocation	528,998.15	605,606.00	407,712.89	629,714.00
619...	Engineering Allocation	13,860.81	12,690.00	10,724.60	18,555.00
6208	NYS Administrative Assessment	33,417.00	30,901.00	0.00	29,991.00
7032	Depreciation	3,923,526.27	4,734,400.00	2,605,627.68	4,393,100.00
6901	Contingency	0.00	25,000.00	0.00	25,000.00
	<b>Total Expenses</b>	<b>8,636,236.29</b>	<b>10,053,666.00</b>	<b>6,046,277.70</b>	<b>9,961,947.00</b>
	<b>Change in Net Position</b>	<b>(1,286,433.70)</b>	<b>(2,223,450.00)</b>	<b>(221,081.48)</b>	<b>(696,847.00)</b>

**Telecommunications  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(696,847.00)
PLUS DEPRECIATION & AMORTIZATION				4,393,100.00
RESERVE/CAPITAL REQUIREMENTS				
- 3143 TELECO REPAIR/UPGRADE RESERVE				463,747.00
- 14?? TELECOM CAPITAL PROJECTS				<u>(4,160,000.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(3,696,253.00)</u>
CASH FLOW				<u><u>0.00</u></u>



**APPENDIX B  
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	DWDM (Dense Wave Division Multiplexing) Equip.	R	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Customer Network Construction	R	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Core Network Upgrade	R	\$ 350,000	\$ 350,000	\$ 350,000	\$ 250,000	\$ 250,000
	Wireless Tower Service	R	\$ 375,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Central Office Enhancements	R	\$ 215,000	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000
	Fiber Augments	R	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	3 GIS - Enghouse Replacement	R	\$ 120,000	\$ -	\$ -	\$ -	\$ -
	Test Equipment	R		\$ 60,000	\$ 22,000		

<b>TOTAL TELECOMMUNICATIONS</b>	<b>\$</b>	<b>1,710,000</b>	<b>\$</b>	<b>1,510,000</b>	<b>\$</b>	<b>1,457,000</b>	<b>\$</b>	<b>1,335,000</b>	<b>\$</b>	<b>1,335,000</b>
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**Board Resolution No. 2024-02-10**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 WATER QUALITY MANAGEMENT DIVISION  
OPERATING BUDGET, CAPITAL PROJECTS  
AND USER CHARGES**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 Water Quality Management Budgets, attached to this Resolution as Appendices A(1) – A(4), and

Whereas, upon recommendation by staff and consulting engineers, it is determined that certain capital projects are necessary to be undertaken for the continued efficient operation of the Facilities, as set forth on the Capital Projects Schedule attached to this Resolution as Appendix B, and

Whereas, it is necessary to establish outside user charges for Water Quality Management for the Fiscal Year 2025 as proposed in the User Charges Schedule set forth in Appendix C, and

Whereas, it is necessary to maintain required reserves for the Army Waterline and Sewer Line, and Regional Waterline projects.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

**RESOLVED, by the Development Authority of the North Country that:**

1. The Fiscal Year 2025 Water Quality Management Budgets and line items contained therein, as proposed and set forth in Appendices A(1)-A(4), are hereby approved and adopted.
2. The Water Quality Management's capital projects for the Fiscal Year 2025, as proposed and set forth in Appendix B are hereby approved. The Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2025.
3. The user charges for Water Quality Management for Fiscal Year 2025, as proposed and set forth in Appendix C, are hereby approved and adopted.
4. The Executive Director is authorized and directed to manage reserves for the Army Waterline and Sewer Line, and Regional Waterline projects consistent with contractual requirements. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.

Motion by: K. Bibbins  
Seconded by: M. Hall

Bibbins – **Yes**  
Doheny – **Yes**  
Hall – **Yes**

Hefferon – **Yes**  
Henry - **Present**  
Hunt - **Absent**

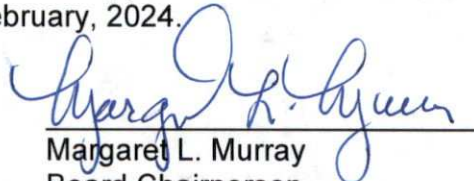
MacKinnon – **Yes**  
McGrath – **Present\***  
Mastascusa – **Yes**

Murray – **Yes**  
Virkler – **Yes\***

\*- indicates attendance via videoconference.

#### DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-10 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
Margaret L. Murray  
Board Chairperson



**Army Sewer  
BUDGET FYE 2025  
APPENDIX A-1**

		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<b>Account Description</b>				
	<b>Customer Billings</b>				
4001	Customer Billings	\$3,171,903.23	\$3,367,992.40	\$2,082,738.26	\$4,033,530.00
	<b>Total Customer Billings</b>	<b>3,171,903.23</b>	<b>3,367,992.40</b>	<b>2,082,738.26</b>	<b>4,033,530.00</b>
	<b>Other Income</b>				
4164	Miscellaneous	4,391.78	3,610.00	2,406.65	3,610.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>4,391.78</b>	<b>3,610.00</b>	<b>2,406.65</b>	<b>3,610.00</b>
4201	Gain on Sale of Assets	0.00	0.00	772.00	0.00
	<b>Interest Income</b>				
4108	Reserve Interest	17,757.46	30,900.00	23,692.95	39,800.00
420...	Mark to Market Adjustment	(8,759.92)	0.00	6,522.36	0.00
	<b>Total Interest Income</b>	<b>8,997.54</b>	<b>30,900.00</b>	<b>30,215.31</b>	<b>39,800.00</b>
	<b>Total Income</b>	<b>3,185,292.55</b>	<b>3,402,502.40</b>	<b>2,116,132.22</b>	<b>4,076,940.00</b>
	<b>Salaries</b>				
	Engineering Wages	73,104.80	75,985.00	75,110.28	94,571.00
	MMF Wages	3,398.56	7,399.00	1,017.60	15,515.00
	WQ Wages	375,533.68	373,607.00	256,255.44	434,369.00
500...	Overtime Wages	31,761.00	17,798.00	24,496.12	18,416.00
5005	On-Call Stipend	3,120.00	3,840.00	3,180.00	3,840.00
	<b>Total Salaries</b>	<b>486,918.04</b>	<b>478,629.00</b>	<b>360,059.44</b>	<b>566,711.00</b>
	<b>Fringe Benefits</b>				
503...	FICA Expense	34,417.30	29,905.00	26,995.94	35,886.00
503...	Pension Expense	8,972.88	52,124.00	41,402.87	75,877.00
503...	VDC Expense	591.01	1,368.00	1,052.63	0.00
503...	Health Insurance	67,984.16	87,712.00	55,927.55	97,623.00
503...	Workers Comp	24,302.40	22,400.00	20,450.22	23,313.00
503...	Disability Insurance	1,195.60	1,517.00	1,011.52	2,281.00
504...	Post Retire Overhead	37,097.37	36,275.00	26,298.87	42,001.00
5054	Employee Physicals & Screening	8,906.97	11,581.25	7,056.75	7,500.00
	<b>Total Fringe Benefits</b>	<b>183,467.69</b>	<b>242,882.25</b>	<b>180,196.35</b>	<b>284,481.00</b>
	<b>Operations &amp; Maintenance</b>				
5403	Safety Equipment & Supplies	5,752.02	6,485.28	4,722.56	14,000.00
5706	Shop Tools	6,221.95	24,717.00	7,881.43	10,000.00
5815	Chemicals	48,274.50	119,362.06	65,611.84	135,000.00
	<b>Total O &amp; M</b>	<b>60,248.47</b>	<b>150,564.34</b>	<b>78,215.83</b>	<b>159,000.00</b>
6002	Sewage Treatment	1,203,597.32	1,388,486.00	876,019.67	1,419,087.00
6004	Water Purchases	4,295.00	4,500.00	1,453.00	4,500.00
	<b>Office &amp; Administrative</b>				
5053	Misc Employee Costs	0.00	203.02	173.90	100.00
5104	Office Supplies	3,614.55	3,321.00	2,352.62	4,500.00
5110	Postage & Shipping	841.89	607.50	265.00	750.00
5112	Telephone	8,997.29	8,000.00	4,700.34	8,000.00
5114	Cellular Services	15,232.27	21,420.00	10,948.27	25,600.00
5120	Dues & Subscriptions	801.00	1,215.00	465.00	1,500.00
5122	Public Info & Advertising	8,672.45	6,070.86	3,920.24	0.00
5130	Office Equipment	198.56	856.68	729.75	7,900.00
5202	Employee Mileage Reimbursement	1,583.38	3,750.21	3,482.04	3,500.00
5204	Empl. Meals & Incidental	1,101.09	6,049.74	5,489.24	8,500.00
5206	Empl. Lodging	3,576.00	7,772.00	5,042.00	10,000.00
5270	Travel & Meeting Expense	0.00	405.00	112.66	500.00
5370	Training & Development	16,568.25	13,908.94	10,881.94	23,500.00
5402	Employee Uniforms	7,658.58	12,900.00	5,390.57	7,900.00
5508	Cleaning Services	26,400.00	17,700.00	11,800.00	0.00
5570	Other General Expense	110.76	10,000.00	215.15	2,717.00
	<b>Total Office &amp; Admin</b>	<b>95,356.07</b>	<b>114,179.95</b>	<b>65,968.72</b>	<b>104,967.00</b>

**Army Sewer  
BUDGET FYE 2025  
APPENDIX A-1**

	<b>Account Description</b>	<b>FYE 3/31/2023 Actual</b>	<b>FYE 3/31/2024 Amended Budget</b>	<b>Actual 11/30/2023</b>	<b>FYE 3/31/2025 Budget</b>
	<b>Utilities</b>				
5802	Gas & Electric	80,003.10	65,000.00	28,520.16	65,000.00
	<b>Total Utilities</b>	<b>80,003.10</b>	<b>65,000.00</b>	<b>28,520.16</b>	<b>65,000.00</b>
	<b>Professional Fees</b>				
5924	Legal	1,331.00	1,657.80	0.00	3,000.00
5926	Investment Banking Fees	1,015.17	1,151.00	444.63	1,156.00
	<b>Total Professional Fees</b>	<b>2,346.17</b>	<b>2,808.80</b>	<b>444.63</b>	<b>4,156.00</b>
	<b>Repairs &amp; Maintenance</b>				
5804	Building Maintenance & Repair	10,335.64	15,000.00	7,155.07	15,000.00
5808	Site Maint & Repair	16,493.04	22,064.50	16,872.09	25,000.00
5812	Pipeline Maintenance	96,516.52	25,127.00	21,604.44	45,000.00
	<b>Total Repairs &amp; Maintenance</b>	<b>123,345.20</b>	<b>62,191.50</b>	<b>45,631.60</b>	<b>85,000.00</b>
	<b>Automobile</b>				
5601	Auto/Light Truck Rep. & Maint.	18,372.35	19,500.00	16,755.36	29,820.00
5602	Auto/Light Truck Fuel	84,687.72	91,561.56	47,179.24	93,000.00
5603	Auto/Light Truck Rental/Lease	94,500.00	159,450.00	93,800.00	205,200.00
5605	Vehicle Ins	26,823.31	39,270.00	24,400.00	51,100.00
	<b>Total Automobile</b>	<b>224,383.38</b>	<b>309,781.56</b>	<b>182,134.60</b>	<b>379,120.00</b>
	<b>Computer</b>				
5124	Computer Equipment	20,884.47	24,000.00	19,010.08	10,000.00
5128	Programming & Software	5,716.00	7,926.00	7,926.00	13,716.00
	<b>Total Computer</b>	<b>26,600.47</b>	<b>31,926.00</b>	<b>26,936.08</b>	<b>23,716.00</b>
6114	Insurance	52,045.00	52,800.00	35,200.00	59,600.00
619...	Admin Allocation	255,344.81	354,175.00	238,507.17	365,269.00
619...	Engineering Allocation	11,318.15	14,729.00	9,240.92	14,975.00
6208	NYS Administrative Assessment	15,892.00	15,728.00	0.00	15,922.00
890...	Water Quality Allocation	(221,016.18)	(304,659.00)	(128,398.52)	(389,068.00)
7032	Depreciation	332,241.52	581,900.00	216,607.89	570,300.00
6202	Interest Expense	0.00	173,500.00	309.57	439,938.00
7170	Debt Issuance Costs	0.00	2,280.00	42,780.00	50,000.00
	<b>Total Expenses</b>	<b>2,936,386.21</b>	<b>3,741,402.40</b>	<b>2,259,827.11</b>	<b>4,222,674.00</b>
	<b>Change in Net Position</b>	<b>248,906.34</b>	<b>(338,900.00)</b>	<b>(143,694.89)</b>	<b>(145,734.00)</b>

**Army Sewer  
BUDGET FYE 2025  
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(145,734.00)
PLUS DEPRECIATION & AMORTIZATION				570,300.00
- 25... LESS PRINCIPAL PAYMENTS				(386,566.00)
RESERVE/CAPITAL REQUIREMENTS				
- 14?? ASL CAPITAL PROJECTS				(38,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				(38,000.00)
CASH FLOW				0.00



**Army Water Line  
BUDGET FYE 2025  
APPENDIX A-2**

	<b>FYE 3/31/2023 Actual</b>	<b>FYE 3/31/2024 Amended Budget</b>	<b>Actual 11/30/2023</b>	<b>FYE 3/31/2025 Budget</b>
<b>Account Description</b>				
<b>Customer Billings</b>				
4001 Customer Billings	\$2,240,677.29	\$2,147,895.00	\$1,338,797.56	\$3,006,989.00
<b>Total Customer Billings</b>	<b>2,240,677.29</b>	<b>2,147,895.00</b>	<b>1,338,797.56</b>	<b>3,006,989.00</b>
<b>Grant Revenue</b>				
4181 Federal Grant Income	179,430.00	0.00	0.00	0.00
4183 NY State Grants	0.00	0.00	0.00	5,000,000.00
<b>Total Grant Revenue</b>	<b>179,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
4185 Grant Recapture	0.00	0.00	0.00	0.00
<b>Interest Income</b>				
4108 Reserve Interest	9,685.83	16,900.00	12,923.43	21,700.00
420... Mark to Market Adjustment	(4,778.13)	0.00	3,557.64	0.00
<b>Total Interest Income</b>	<b>4,907.70</b>	<b>16,900.00</b>	<b>16,481.07</b>	<b>21,700.00</b>
<b>Total Income</b>	<b>2,425,014.99</b>	<b>2,164,795.00</b>	<b>1,355,278.63</b>	<b>8,028,689.00</b>
<b>Salaries</b>				
Engineering Wages	79,208.26	75,985.00	71,590.84	94,571.00
MMF Wages	455.52	7,399.00	1,211.52	15,515.00
WQ Wages	301,967.86	362,862.00	210,285.34	435,586.00
500... Overtime Wages	8,142.93	6,649.00	5,370.95	8,770.00
5005 On-Call Stipend	3,120.00	3,840.00	3,180.00	3,840.00
<b>Total Salaries</b>	<b>392,894.57</b>	<b>456,735.00</b>	<b>291,638.65</b>	<b>558,282.00</b>
<b>Fringe Benefits</b>				
503... FICA Expense	27,832.09	28,545.00	22,290.12	35,352.00
503... Pension Expense	7,245.78	49,700.00	35,930.12	74,741.00
503... VDC Expense	856.43	1,368.00	1,040.26	0.00
503... Health Insurance	59,809.59	83,602.00	49,291.68	96,165.00
503... Workers Comp	7,163.09	21,125.00	5,874.34	22,884.00
503... Disability Insurance	1,187.21	1,442.00	961.76	2,245.00
504... Post Retire Overhead	24,605.25	34,490.00	19,279.08	41,343.00
<b>Total Fringe Benefits</b>	<b>128,699.44</b>	<b>220,272.00</b>	<b>134,667.36</b>	<b>272,730.00</b>
<b>Operations &amp; Maintenance</b>				
5706 Shop Tools	3,289.79	16,418.00	50.72	5,000.00
5902 Lab Fees	3,913.09	5,000.00	1,983.00	5,000.00
<b>Total O &amp; M</b>	<b>7,202.88</b>	<b>21,418.00</b>	<b>2,033.72</b>	<b>10,000.00</b>
<b>6004 Water Purchases</b>	<b>743,121.13</b>	<b>817,052.00</b>	<b>534,128.13</b>	<b>769,630.00</b>
<b>Office &amp; Administrative</b>				
5053 Misc Employee Costs	26.39	300.00	0.00	0.00
5122 Public Info & Advertising	172.22	500.00	0.00	500.00
5202 Employee Mileage Reimbursement	760.79	2,295.80	2,290.56	3,000.00
5570 Other General Expense	44.65	12,000.00	2,807.77	964.00
<b>Total Office &amp; Admin</b>	<b>1,004.05</b>	<b>15,095.80</b>	<b>5,098.33</b>	<b>4,464.00</b>
<b>Utilities</b>				
5802 Gas & Electric	24,027.61	25,000.00	12,176.26	25,000.00
<b>Total Utilities</b>	<b>24,027.61</b>	<b>25,000.00</b>	<b>12,176.26</b>	<b>25,000.00</b>
<b>Professional Fees</b>				
5924 Legal	81.00	1,000.00	0.00	1,000.00
5926 Investment Banking Fees	546.62	741.00	239.42	744.00
5970 Consulting	680.00	0.00	0.00	0.00
<b>Total Professional Fees</b>	<b>1,307.62</b>	<b>1,741.00</b>	<b>239.42</b>	<b>1,744.00</b>
<b>Repairs &amp; Maintenance</b>				
5804 Building Maintenance & Repair	4,688.52	3,954.20	2,914.71	5,000.00
5808 Site Maint & Repair	6,706.85	13,750.00	6,941.50	30,000.00
5812 Pipeline Maintenance	29,969.89	20,000.00	15,117.12	20,000.00
<b>Total Repairs &amp; Maintenance</b>	<b>41,365.26</b>	<b>37,704.20</b>	<b>24,973.33</b>	<b>55,000.00</b>

**Army Water Line  
BUDGET FYE 2025  
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
6114 Insurance	36,432.46	38,700.00	25,800.00	38,700.00
619... Admin Allocation	160,857.95	183,063.00	123,220.62	230,106.00
619... Engineering Allocation	10,724.76	14,117.00	9,074.73	14,363.00
6208 NYS Administrative Assessment	11,121.00	10,973.00	0.00	10,308.00
890... Water Quality Allocation	61,757.76	97,424.00	39,808.64	112,125.00
7032 Depreciation	419,768.23	626,300.00	277,137.70	779,500.00
6202 Interest Expense	0.00	225,500.00	90,798.55	230,268.00
7170 Debt Issuance Costs	20,000.00	0.00	50,500.00	50,000.00
Total Expenses	<u>2,060,284.72</u>	<u>2,791,095.00</u>	<u>1,621,295.44</u>	<u>3,162,220.00</u>
Change in Net Position	<u>364,730.27</u>	<u>(626,300.00)</u>	<u>(266,016.81)</u>	<u>4,866,469.00</u>

**Army Water Line  
BUDGET FYE 2025  
APPENDIX A-2**

<u>Account Description</u>		<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				4,866,469.00
	PLUS DEPRECIATION & AMORTIZATION				779,500.00
- 25...	LESS PRINCIPAL PAYMENTS				(645,969.00)
	RESERVE/CAPITAL REQUIREMENTS				
- 14??	AWL CAPITAL PROJECTS				0.00
4183	AWL GRANT FUNDING				(5,000,000.00)
	TOTAL RESERVE/CAPITAL REQUIRED				(5,000,000.00)
	CASH FLOW				0.00



**Regional Water Line  
BUDGET FYE 2025  
APPENDIX A-3**

	Account Description	FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
	<b>Customer Billings</b>				
4001	Customer Billings	\$100,733.03	\$118,497.00	\$75,024.09	\$129,572.00
4005	Capital Billings	275,812.04	271,130.00	180,753.38	286,518.00
	<b>Total Customer Billings</b>	<b>376,545.07</b>	<b>389,627.00</b>	<b>255,777.47</b>	<b>416,090.00</b>
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Interest Income</b>				
4102	Investment Interest Income	9,167.55	15,900.00	15,046.15	22,700.00
	<b>Total Interest Income</b>	<b>9,167.55</b>	<b>15,900.00</b>	<b>15,046.15</b>	<b>22,700.00</b>
	<b>Total Income</b>	<b>385,712.62</b>	<b>405,527.00</b>	<b>270,823.62</b>	<b>438,790.00</b>
	<b>Salaries</b>				
	Engineering Wages	13,473.34	9,553.00	10,922.81	10,462.00
	WQ Wages	15,716.49	21,646.00	11,960.38	21,156.00
500...	Overtime Wages	1,014.93	1,519.00	2,401.53	1,836.00
5005	On-Call Stipend	1,560.00	1,920.00	1,590.00	1,920.00
	<b>Total Salaries</b>	<b>31,764.76</b>	<b>34,638.00</b>	<b>26,874.72</b>	<b>35,374.00</b>
	<b>Fringe Benefits</b>				
503...	FICA Expense	2,272.88	2,164.00	1,946.26	2,246.00
503...	Pension Expense	566.11	3,870.00	2,961.33	4,775.00
503...	VDC Expense	130.22	0.00	146.94	0.00
503...	Health Insurance	5,665.77	6,354.00	3,784.17	6,016.00
503...	Workers Comp	746.43	1,494.00	719.79	1,300.00
503...	Disability Insurance	94.22	109.00	73.04	139.00
504...	Post Retire Overhead	2,170.20	2,617.00	1,587.78	2,557.00
	<b>Total Fringe Benefits</b>	<b>11,645.83</b>	<b>16,608.00</b>	<b>11,219.31</b>	<b>17,033.00</b>
	<b>Operations &amp; Maintenance</b>				
5815	Chemicals	2,700.00	3,300.00	1,865.70	3,200.00
5902	Lab Fees	3,350.84	4,830.00	3,084.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	0.00	1,700.00
	<b>Total O &amp; M</b>	<b>6,750.84</b>	<b>8,830.00</b>	<b>4,949.70</b>	<b>8,500.00</b>
6004	<b>Water Purchases</b>	<b>125,533.29</b>	<b>118,497.00</b>	<b>88,809.07</b>	<b>129,572.00</b>
	<b>Office &amp; Administrative</b>				
5202	Employee Mileage Reimbursement	235.51	250.00	144.76	250.00
5570	Other General Expense	0.00	0.00	0.00	130.00
	<b>Total Office &amp; Admin</b>	<b>235.51</b>	<b>250.00</b>	<b>144.76</b>	<b>380.00</b>
	<b>Utilities</b>				
5802	Gas & Electric	31,406.98	30,000.00	14,011.67	30,000.00
	<b>Total Utilities</b>	<b>31,406.98</b>	<b>30,000.00</b>	<b>14,011.67</b>	<b>30,000.00</b>
	<b>Professional Fees</b>				
5924	Legal	0.00	500.00	0.00	500.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>
	<b>Repairs &amp; Maintenance</b>				
5804	Building Maintenance & Repair	7,171.18	5,702.59	2,500.53	9,000.00
5808	Site Maint & Repair	3,451.44	3,500.00	1,204.65	3,500.00
5812	Pipeline Maintenance	17,592.34	34,922.41	32,248.41	20,000.00
	<b>Total Repairs &amp; Maintenance</b>	<b>28,214.96</b>	<b>44,125.00</b>	<b>35,953.59</b>	<b>32,500.00</b>
6114	Insurance	5,794.16	6,200.00	4,133.36	6,900.00
619...	Admin Allocation	14,674.29	16,798.00	11,334.36	17,445.00
619...	Engineering Allocation	2,130.94	2,492.00	1,103.05	2,258.00
6208	NYS Administrative Assessment	2,092.00	1,765.00	0.00	1,870.00
890...	Water Quality Allocation	5,407.44	6,201.00	2,612.58	5,795.00
7032	Depreciation	134,907.18	139,000.00	89,938.12	151,000.00
7002	Amortization	30,456.19	30,400.00	21,063.76	31,596.00
6202	Interest Expense	54,107.28	51,302.00	8,532.99	48,456.00

**Regional Water Line  
BUDGET FYE 2025  
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
Total Expenses	485,121.65	507,606.00	320,681.04	519,179.00
Change in Net Position	<u>(99,409.03)</u>	<u>(102,079.00)</u>	<u>(49,857.42)</u>	<u>(80,389.00)</u>

**Regional Water Line  
BUDGET FYE 2025  
APPENDIX A-3**

<u>Account Description</u>		<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				(80,389.00)
	PLUS DEPRECIATION & AMORTIZATION				182,596.00
- 25...	LESS PRINCIPAL PAYMENTS				(84,707.00)
	RESERVE/CAPITAL REQUIREMENTS				
3151	RWL CAPITAL RESERVE				(17,500.00)
- 14??	RWL CAPITAL PROJECTS				0.00
	TOTAL RESERVE/CAPITAL REQUIRED				<u>(17,500.00)</u>
	CASH FLOW				<u>0.00</u>



**Water Sewer Contracts  
BUDGET FYE 2025  
APPENDIX A-4**

	<b>FYE 3/31/2023 Actual</b>	<b>FYE 3/31/2024 Amended Budget</b>	<b>Actual 11/30/2023</b>	<b>FYE 3/31/2025 Budget</b>
<b>Account Description</b>				
<b>Customer Billings</b>				
4001 Customer Billings	\$1,612,245.89	\$1,921,277.00	\$1,228,720.44	\$1,967,643.00
<b>Total Customer Billings</b>	<b>1,612,245.89</b>	<b>1,921,277.00</b>	<b>1,228,720.44</b>	<b>1,967,643.00</b>
<b>Other Income</b>				
4164 Miscellaneous	0.00	0.00	1,797.60	0.00
4185 Grant Recapture	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>1,797.60</b>	<b>0.00</b>
<b>Total Income</b>	<b>1,612,245.89</b>	<b>1,921,277.00</b>	<b>1,230,518.04</b>	<b>1,967,643.00</b>
<b>Salaries</b>				
Engineering Wages	76,317.93	19,700.00	37,060.24	22,183.00
MMF Wages	963.78	7,399.00	161.28	6,770.00
WQ Wages	717,917.78	978,895.00	568,645.48	958,625.00
500... Overtime Wages	110,061.87	23,419.00	76,646.34	25,108.00
5005 On-Call Stipend	7,800.00	7,800.00	5,400.00	7,800.00
<b>Total Salaries</b>	<b>913,061.36</b>	<b>1,037,213.00</b>	<b>687,913.34</b>	<b>1,020,486.00</b>
<b>Fringe Benefits</b>				
503... FICA Expense	64,312.76	63,835.00	50,158.38	64,591.00
503... Pension Expense	16,782.94	114,268.00	79,673.90	138,261.00
503... VDC Expense	435.41	0.00	380.51	0.00
503... Health Insurance	128,019.52	192,997.00	108,451.67	176,160.00
503... Workers Comp	41,407.38	58,378.00	37,128.03	50,278.00
503... Disability Insurance	2,573.15	3,532.00	2,141.36	4,294.00
504... Post Retire Overhead	67,539.00	84,428.00	52,380.75	79,091.00
<b>Total Fringe Benefits</b>	<b>321,070.16</b>	<b>517,438.00</b>	<b>330,314.60</b>	<b>512,675.00</b>
<b>Operations &amp; Maintenance</b>				
5706 Shop Tools	0.00	29,383.00	1,065.49	0.00
8090 Purchases for Resale	20,933.36	46,000.00	26,731.20	50,000.00
<b>Total O &amp; M</b>	<b>20,933.36</b>	<b>75,383.00</b>	<b>27,796.69</b>	<b>50,000.00</b>
<b>Office &amp; Administrative</b>				
5118 Other Communications	0.00	2,000.00	0.00	0.00
5202 Employee Mileage Reimbursement	5,304.40	5,000.00	2,548.01	5,000.00
5204 Empl. Meals & Incidental	39.50	0.00	0.00	0.00
5270 Travel & Meeting Expense	3.25	0.00	0.00	0.00
<b>Total Office &amp; Admin</b>	<b>5,347.15</b>	<b>7,000.00</b>	<b>2,548.01</b>	<b>5,000.00</b>
<b>Insurance</b>	<b>35,668.14</b>	<b>37,300.00</b>	<b>24,866.64</b>	<b>46,400.00</b>
619... Admin Allocation	32,872.68	38,626.00	26,069.01	41,821.00
619... Engineering Allocation	14,919.46	11,075.00	4,184.81	10,625.00
6208 NYS Administrative Assessment	5,033.00	7,749.00	0.00	9,221.00
890... Water Quality Allocation	153,791.79	201,034.00	85,977.30	271,148.00
<b>Total Expenses</b>	<b>1,502,697.10</b>	<b>1,932,818.00</b>	<b>1,189,670.40</b>	<b>1,967,376.00</b>
<b>Change in Net Position</b>	<b>109,548.79</b>	<b>(11,541.00)</b>	<b>40,847.64</b>	<b>267.00</b>

**APPENDIX B**  
**WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

**ARMY SEWER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Security Cameras	Rev	\$ 38,000	\$ -	\$ -	\$ -	\$ -
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Rev	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ 12,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Rev	\$ -	\$ -	\$ 5,000	\$ 93,000	\$ -
	Warneck Pump Station 12" By-Pass Pump Replacement	Rev	\$ -	\$ -	\$ 5,000	\$ 207,510	\$ -
	Vacuum Trailer Replacement	Rev	\$ -	\$ -	\$ 116,000	\$ -	\$ -
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Rev	\$ -	\$ -	\$ -	\$ 211,000	\$ -
	Utility Trailer Replacements	Rev	\$ -	\$ -	\$ -	\$ 12,000	\$ -
	Pump 3 VFD Replacement	Rev	\$ -	\$ -	\$ -	\$ -	\$ 12,000

<b>TOTAL ARMY SEWER LINE</b>	<b>\$</b>	<b>38,000</b>	<b>\$</b>	<b>512,000</b>	<b>\$</b>	<b>126,000</b>	<b>\$</b>	<b>523,510</b>	<b>\$</b>	<b>12,000</b>
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**ARMY WATER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Army Water Line (AWL) Alternate Source for Water Supply	Rev	\$ -	\$ 530,450	\$ -	\$ -	\$ -
	Army Water Line (AWL) Acoustic Testing of AWL	Rev	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -		\$ 14,815,000		
	Army Water Line (AWL) Bridge Crossing Inspection	Rev	\$ -	\$ -	\$ -	\$ 30,000	\$ -

<b>TOTAL ARMY WATER LINE</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>580,450</b>	<b>\$</b>	<b>14,827,000</b>	<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>-</b>
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**REGIONAL WATER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
43-113	Regional Water Line (RWL) Perch River Bridge Crossing Improvements	Debt	\$ 110,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Water Meter Replacement	Debt	\$ 15,000		\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	CR	\$ -	\$ 19,000	\$ -	\$ -	\$ -
	Regional Water Line Pump	CR	\$ -	\$ 45,000	\$ -	\$ -	\$ -
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	CR	\$ -	\$ -	\$ 30,000	\$ -	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 151,000	\$ -
	Regional Water Line (RWL) Pumps & Surge Relief Valves	CR	\$ -	\$ -	\$ -	\$ 70,000	\$ -
	Regional Water Line (RWL) Bridge Inspections	CR	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Regional Water Line (RWL) LBPS Controls Improvements	CR	\$ -	\$ -	\$ -	\$ -	\$ 63,000

<b>TOTAL REGIONAL WATER LINE</b>	<b>\$</b>	<b>125,000</b>	<b>\$</b>	<b>64,000</b>	<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>221,000</b>	<b>\$</b>	<b>123,000</b>
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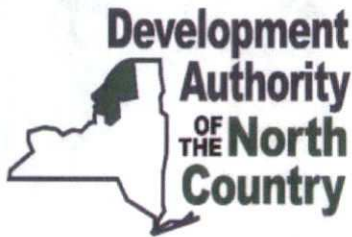
**APPENDIX C**  
**Development Authority of the North Country**  
**Army Sewer Line/Army Water Line/Regional Water Line**  
**2024-2025 User Charges Schedule**

	2023-2024	2024-2025	Change
<b><u>Army Sewer</u></b>	6.09	7.45	1.35
<b><u>Army Water</u></b>	6.67	9.91	3.24
<b><u>Sewer Connection Rates:</u></b>			
Town of LeRay - Sanford Corners	3.59	3.86	0.27
Town of Pamela SD9	3.63	3.91	0.27
Town of LeRay - North Entry	3.59	3.86	0.27
Town of Leray SD 4	4.00	4.27	0.27
Town of Pamela SD3	3.59	3.86	0.27
Route 3 Sewer	3.63	3.91	0.28
Route 12	3.59	3.86	0.27
<b><u>Water Connection Rates:</u></b>			
Pamelia District #2, LeRay District #1	3.33	3.64	0.32
Pamelia District #1	3.42	3.75	0.33
Pamelia District #4 & #5	3.50	3.85	0.35
LeRay District #2	3.86	4.21	0.35
Champion	4.53	4.96	0.43

**Regional Water Line (COST COMPARISON FY24/ FY25)**

Municipality	FY 2024		FY 2025	
	Quarterly Fixed Cost	Variable Cost / KGAL	Quarterly Fixed Cost	Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	\$ 1,361.09	\$ 2.29	\$ 1,438.34	\$ 2.50
Lyme (incl Bus Garage)	\$ 11,569.31	\$ 2.29	\$ 12,225.92	\$ 2.50
Chaumont	\$ 10,888.76	\$ 2.29	\$ 11,506.75	\$ 2.50
Dexter	\$ 8,847.12	\$ 2.29	\$ 9,349.23	\$ 2.50
T/Brownville (incl GBHS)	\$ 16,741.46	\$ 2.29	\$ 17,691.63	\$ 2.50
V/Brownville	\$ 18,374.78	\$ 2.29	\$ 19,417.64	\$ 2.50





**Board Resolution No. 2024-02-11**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025  
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2025 North Country Economic Development Fund Budget, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, **Resolution No. 2014-08-12** authorizes the execution of Program Agreement to establish the North Country Economic Development Fund with \$10 million that the New York Power Authority (NYPA) received from Alcoa, and

Whereas, pursuant to **Resolution No. 2014-08-14**, the Authority Board authorized the creation of a new Authority Division in order to budget and account for North Country Economic Development Funds accordingly, and

Whereas, the North Country Economic Development Fund Board ratified the FY 2025 Budget at its meeting on February 9, 2024, and

**RESOLVED**, that the Development Authority of the North Country approves and adopts the Fiscal Year 2025 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

Motion by: D. Mastascusa

Seconded by: K. Bibbins

Bibbins – Yes  
Doheny – Yes  
Hall – Yes

Hefferon – Yes  
Henry - Present  
Hunt - Absent

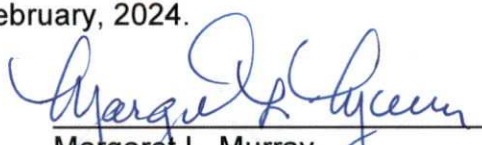
MacKinnon – Yes  
McGrath – Present\*  
Mastascusa – Yes

Murray – Yes  
Virkler – Yes\*

\*- indicates attendance via videoconference.

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY**

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2024-02-11 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
Margaret L. Murray  
Board Chairperson

**North Country EDF  
BUDGET FYE 2025  
APPENDIX A**

		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>4104</b>	<b>Loan Interest Income</b>	<b>\$0.00</b>	<b>\$90,000.00</b>	<b>\$72,879.18</b>	<b>\$160,000.00</b>
	<b>Other Income</b>				
4185	Grant Recapture	0.00	0.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	3,600.00	0.00	3,600.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>3,600.00</b>
	<b>Interest Income</b>				
4102	Investment Interest Income	0.00	151,600.00	111,885.76	129,700.00
420...	Mark to Market Adjustment	0.00	0.00	7,352.50	0.00
	<b>Total Interest Income</b>	<b>0.00</b>	<b>151,600.00</b>	<b>119,238.26</b>	<b>129,700.00</b>
	<b>Total Income</b>	<b>0.00</b>	<b>245,200.00</b>	<b>192,117.44</b>	<b>293,300.00</b>
	<b>Professional Fees</b>				
5924	Legal	0.00	1,000.00	0.00	1,000.00
5926	Investment Banking Fees	0.00	4,171.00	1,519.04	3,983.00
5970	Consulting	0.00	8,000.00	8,000.00	8,000.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>13,171.00</b>	<b>9,519.04</b>	<b>12,983.00</b>
	<b>Total Expenses</b>	<b>0.00</b>	<b>13,171.00</b>	<b>9,519.04</b>	<b>12,983.00</b>
	<b>Change in Net Position</b>	<b>0.00</b>	<b>232,029.00</b>	<b>182,598.40</b>	<b>280,317.00</b>

## APPENDIX II



# FY 2024 – 2025 BUDGET CALENDAR



DATE	ACTIVITY
11-02-2023	Budget Calendar and Memo Distribution and Review - Managers Meeting
11-02-2023	Division Budget Packets Issued (Standardized Information)
<b>11-30-2023</b>	Engineering, MMF, Telecom and Water Quality "Preliminary" Operating Budgets Submitted to COO
<b>11-30-2023</b>	Engineering, MMF, Telecom and Water Quality Critical Issues & 5 year capital plans submitted to COO
12-14-2023	Board Review of Preliminary Budget & Financial Plan as required by PAAA – CFO
12-15-2023	IT Budget Submitted to CFO / Managers
12-18-2023	Engineering Budget Submitted to CFO / Managers
12-20-2023	Critical Issues Identified – Managers (Submit to Executive Director) Document should be placed in this folder with a link shared to ED - <a href="\\Sob-fs\share\BUDGETS\FYE 2025\FYE 2025 f. Critical Issues">\\Sob-fs\share\BUDGETS\FYE 2025\FYE 2025 f. Critical Issues</a>
12-20-2023	Administrative Allocation Distributed to Managers
12-20-2023	Preliminary Budget & Financial Plan Available as required by PAAA – Finance to Post
12-28-2023	<u>Capital Plan Estimates Submitted to CFO – 10 year</u> <ul style="list-style-type: none"> <li>- Managers shall create a Project Initiation Form for all Projects.</li> <li>- Provided standard template must be used for all PIF's.</li> <li>- Capital Plans and PIFs will be located in the following folder by division:  <a href="G:\BUDGETS\FYE 2025\FYE 2025 e.Capital Projects">G:\BUDGETS\FYE 2025\FYE 2025 e.Capital Projects</a> </li> </ul>
1-02-2024	Initial Budgets Submitted to CFO
1-05-2024	Budget Information Submitted by CFO to Executive Director
1-10-2024	<u>Initial Budgets Reviewed – Executive Budget Committee</u> Administration 8:00 - IT 9:30 - Engineering 11:00
1-11-2024	<u>Initial Budgets Reviewed – Executive Budget Committee</u> Telecom 8:00 - MMF 10:00
1-12-2024	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Water Quality 8:00 - Reg. Dev. 10:00
2-08-2024	<u>Budget Work Session – Authority Board</u> -Division Presentations (High Level Power Point) -P&L -Capital Plan Overview -Reserves Narrative -Debt Service Narrative - -Critical Issues
TBD	<u>Regional Water Line Budget Review</u>
TBD	<u>US Army Budget Review</u>
2-22-2024	Final Budget Adopted by Board

## APPENDIX III



## **Budget Memorandum FYE 2025**

**TO:** Steve Bohmer, Information Technology  
Dawn Caccavo, Finance  
Michelle Capone, Regional Development  
Thomas Haynes, Engineering  
Laurie Marr, Public Affairs & Communications  
Brian Nutting, Water Quality  
Regina Rybka-Lagattuta, Human Resources  
Robert Thornton, Materials Management  
Dave Wolf, Telecommunications

**FROM:** Carl Farone, Executive Director  
Carrie Tuttle, Chief Operating Officer  
Jennifer Staples, Chief Financial Officer

**DATE:** November 2, 2023

**SUBJECT:** FYE 2025 Budget Packet

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### **Introduction:**

Budget time is here again which means it's time to evaluate each of our facilities to determine future capital requirements and to take a hard look at business operations to ensure that we are serving our customers in the best possible manner and at a competitive price. During this time of high inflation and high borrowing costs, we must remain diligent in our budgeting process to ensure we are providing the most responsible fiscal budgets for the community we serve. As we prepare for a new fiscal year it is time to reflect upon current year's achievements and challenges as well as to document the resources required in the upcoming fiscal year to meet Authority defined objectives. While Fiscal Year 2025 can be viewed as a fresh start, it is certain to bring forth new challenges for each of us. It is important that we consider and identify these challenges and build our budgets to reflect our internal operating needs but to also consider the ultimate impact on our customers. As a customer revenue-based organization, our sensitivity to customer pricing continues to be critical, as the nation and our customers continue to be stressed financially due to numerous economic impacts effecting the local and global economy.

As we have in the past, each of us is tasked with evaluating the capital and operating requirements of our Divisions to ensure that we are serving our customers in the best possible manner and at a competitive price. Fiscal Year 2025 is poised to have challenges, but with adequate preparation and foresight these challenges can be mitigated. It is the expectation that FY 2025 Operating Budgets for the Operating Divisions (i.e., Engineering, MMF, Telecom and Water Quality) and all Critical Issues and 5 year Capital Plans will be submitted to the COO on or before November 30, 2023. All capital and operating budgets will be submitted to the CFO on or before December



28<sup>th</sup> and January 2<sup>nd</sup>, respectively. The Finance Department will compile all budgets and deliver to the Executive Director on January 5<sup>th</sup>.

**Budget Team:** will be comprised of Carl Farone, Carrie Tuttle, Jennifer Staples, Dawn Caccavo and Erica Belt.

**Objectives:**

The primary objective of the budget process is to develop a financial plan which will enable the Authority to produce sufficient revenue to cover operating, administrative, debt service and capital costs while adequately funding reserves. The ability of the Development Authority to remain self-funding and to provide positive operating results is dependent upon continued responsible and prudent fiscal management. In all budget areas, long term planning is a primary concern. Continued focus on asset management planning is a priority for all operating divisions.

Capital purchases are an integral component of the total budget. Asset additions or replacements of less than \$10,000 should be included in individual expense line items. Items over \$10,000 should be separately identified in Capital Budgets. Smaller capital purchases, unless otherwise approved, will be purchased through operating revenues. The budget will include a 10 Year Capital Plan to reflect planned capital expenditures; this is consistent with the State's New York Works Capital Planning Process. Consequently, specific attention should be applied to major projects which could involve significant State Funding or participation for years 6 through 10. While estimating capital expenditures for years two through ten is acceptable, **current year capital costs should be backed by supporting documentation.** For each construction project, supporting documentation shall include a budget breakdown with engineering, construction and contingency costs detailed. Equipment purchases shall include cost estimates from vendors. For replacement equipment, supporting details from Nexgen and/or the division's asset management plan showing equipment age, useful life and average hours per year. Each Division Director is responsible for the oversight of all capital projects within their respective division. This will include the development of a capital schedule for the fiscal year. It will also incorporate specific designations of internal or external engineering, project management and/or inspection requirements.

For FY 2025, continued emphasis should be placed on developing capital budgets that accurately reflect the actual cost to complete each project. If costs cannot be accurately estimated, the project should be phased with engineering in year 1 and construction in subsequent years. To that end, Division Directors will be held accountable for cost overruns. As always, capital projects are expected to be completed within the schedule identified in the capital plan. Lastly, management and staff should look to extend the useful life of assets to defer replacement and capital expenditures whenever practical.

As always, Division Directors have the responsibility for preparation of total budgets and managing such budgets throughout the year. The COO and Finance staff will provide managers with support in creating and managing these budgets.

**Critical Issues:**

Annually, each division is asked to review the prior year's budget to determine progress relative to previously identified critical issues, and then to project the critical issues anticipated for the upcoming fiscal year. Your identification of critical issues is an essential element to our budget planning process. For the Operating Divisions, Critical issues are due to the COO on November 30, 2023. They are due to the Executive Director on or before December 20, 2023.

**FYE 2025 Priorities:**

1. Incorporate priorities as identified in the Strategic Plan.
2. Implementation of cost reduction measures to provide for rate stabilization to ratepayers.
3. Continued focus on Authority-wide asset management planning and implementation of recommendations from the FYE24 plan updates.

4. Increase Capital Budget due diligence to include more accurate estimation of costs. In cases where costs cannot be appropriately estimated, include engineering in year 1 and construction in subsequent years.

Attached find the following documents which you will need to begin preparing your budgets:

1. Budget Objectives and Goals Narrative
2. Budget Calendar
3. Wages & Fringe Budget Assumptions
4. Revenue and Expense Data – 10 Year Actual Comparison

A Budget Preparation and Capital Plan Template has been developed for each of you. The budget preparation file can be found in your Division Budget Folder. The capital plan template (PIF) can be found under the [FYE 2025 Capital Projects](#), under each division's PIF folder. **Each PIF must use the template provided.** Please feel free to contact Jennifer should you have any questions.

## **BUDGET OBJECTIVES AND GOALS NARRATIVE (FYE 2025)**

### **ADMINISTRATIVE BUDGET**

The Administrative budget will continue to identify direct facility expenses from those which are general overhead charges. Direct facility expenses will be charged to the appropriate facility whenever possible, and not passed through the general administration budget.

Administrative expenses will be charged to the operating facilities as follows:

- Personnel costs (salary and fringe benefits) / General Administrative Office Expenses: Administrative Wages & General Admin Office Expenses are charged to the Administrative Division (CO 10) and distributed to the Operating Divisions via an administrative allocation. The Administrative Allocation will distribute such costs based on each division's proportionate share of total Authority expenditures.

### **INFORMATION TECHNOLOGY BUDGET**

The Director of Information Technology will update the centralized plan for the purchase of computer equipment & software and will update the 5 year capital plan for the replacement of computer based technology (Servers, etc.). The Information Technology Department will not have a specific Information Technology Division Budget but will create and manage a centralized budget for all Authority IT purchases (equipment & software) which will be purchased at the division level. Costs of operating the Information Technology Department will be identified and incorporated into the operating divisions of the Authority. Indirect IT expenditures that benefit the Authority as a whole will be charged to the Administrative Division and allocated via the Administrative Allocation. Direct IT costs that benefit a single Authority Division will be charged to the Authority Division obtaining the benefit from the purchase.

Information Technology staff will meet with each Division Director to ensure that IT Objectives are identified and costs are appropriately budgeted within the operating divisions.

The costs associated with NexGen, BambooHR, ECMS and Microsoft SL will be included in the Administrative Budget.

Security should remain a top concern. New hardware and software associated with keeping the network safe should be evaluated, and costs included in the appropriate budget year.

### **ENGINEERING BUDGET**

The Director of Engineering will develop an Engineering Division Budget which will identify all revenue and expenses of the Engineering Division. Engineering Staff manages numerous revenue based contracts which should be monitored to ensure profitability or at a minimum, cost reimbursement.

Engineering labor will be directly charged to the facility in which time is worked. The Director of Engineering will meet with each Division Manager to discuss Engineering staff time allocation to ensure that each of the Division Directors understand the level of Engineering support afforded within the budget. Upon completion of such meetings, a formalized time allocation with deliverables will be documented and included in the budget.

The general expenses associated with running the Engineering Division will be charged directly to the Engineering Division. An allocation will distribute these costs to the operating divisions of the Authority based on a standard hourly overhead rate which is allocated based on actual engineering labor hours charged to each facility.



Authority SCADA and GIS expenses will be charged directly to the Engineering Division. These costs will be allocated to the operating divisions based on utilization of such systems. Engineering staff shall document the methodology utilized in determining GIS and SCADA cost allocations in the FY 2024 Engineering Budget Memo.

## **REGIONAL DEVELOPMENT**

The budget for Regional Development includes 6 distinct budgets which are consolidated for Board reporting and budget approval. Consistent with the 2024 Budget, RD staff wages will be reflected as “RD Wages” in associated budgets. The 6 budgets are as follows:

1. **Community Rental Housing Program (CRHP):** The CRHP was created to establish a revolving loan fund to create affordable housing as a result of the expansion of Fort Drum. The CRHP budget should anticipate receipt of grant funds (if applicable), interest income on loans receivable as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
2. **Community Development (CD):** The Community Development budget includes the following loan funds; 1) the Community Development Loan Fund, 2) the Tourism Fund, 3) the North Country Redevelopment Loan Fund, 4) and the North Country Value Added Agriculture Program. The Community Development budget should anticipate the receipt and disbursement of grant funding and will include interest income on loans receivable, interest income on deposits, as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
3. **Affordable Housing Program (ARHP):** The ARHP will be managed conservatively with requests for funding shared with other organizations when possible. The ARHP budget should include interest income on loans receivable, interest income on deposits as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
4. **Regional Development Contracts:** Regional Development Staff manage multiple administrative contracts; many of which are on a time and material basis and others that are on a lump sum basis (e.g. NCA). Staff shall continue to monitor each project to ensure profitability or at a minimum, cost reimbursement. The budget for Regional Development Contracts will include revenue from contracts as well as associated expenditures. Other sources of further administrative reimbursement will be emphasized to the extent possible to maximize revenue potential.
5. **North Country EDF:** Regional Development staff will create a budget for the North Country EDF with full participation of the New York Power Authority.
6. **DANC EDF:** Regional Development staff will create a budget for the Economic Development Fund. The budget for this fund should anticipate the receipt and disbursement of grant funding and will include interest income on loans receivable, interest income on deposits, as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.

## **MATERIALS MANAGEMENT**

### **1. Materials Management Facility**

Management will review historical data in projecting waste volumes and associated expenses. Staff will document projected waste volumes as part of the FY 2025 Budget and will provide an explanation of variances over historical trends. A strong emphasis will be placed on environmental compliance and sound fiscal policy. Reserve assumptions will be prepared and reviewed with the Budget Team to ensure third party compliance and facility long term viability.

The FY 2025 Budget will fully define and document the timeline and cost of operating the Landfill, including planning for future cell liner construction and closures. Special emphasis should be attributed to updating the 5 year capital plan which will serve as the foundation for future capital expenditures at the facility.

The Debt Coverage Ratio of the Material Management Facility must be 1.15 to comply with bond requirements.

Each budget year, MMF tipping fee rates will be reviewed. Rate increases identified will be effective January 1 of the following year and included in the annual budget resolution. Such increase will be communicated with Partners **prior** to budget approval and with customers subsequent to budget approval.

### **TELECOMMUNICATIONS**

The Telecommunications' budget will reflect the operation and maintenance costs associated with the ongoing network maintenance and expansion. Staff shall thoroughly review revenue projections and will document projected revenues for FY 2025. Staff will review operating expenditures and will document any additional resources required to manage facility operations and increasing plant expansion. If it is deemed that additional support is required, an analysis of outsourcing versus hiring should be completed.

The Telecommunications Division shall include capital resources to extend last mile services to strategic areas as identified through projects developed in conjunction with the Jefferson, Lewis and St Lawrence county broadband planning committees.

A thorough analysis of reserve requirements which will include all capital projects should be included with the budget plan.

### **WATER QUALITY**

1. **Army Sewer Line (ASL):** Budgets and rates for the ASL should reflect the pipeline rehabilitation funding. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital Projects identified should be completed within fiscal year budgeted.
2. **Army Water Line (AWL):** Budgets and rates for the AWL should reflect the pipeline replacement funding. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital projects identified should be completed within the fiscal year budgeted whenever possible.
3. **Regional Water Line (RWL):** Budgets and rates for the RWL should be managed to ensure that the rate impact remains relatively stable. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital projects identified should be completed within the fiscal year budgeted.
4. **Water Quality Contracts (WQC):** Water Quality staff manages numerous contracts; many of which are on a time and material basis and others that are on a lump sum basis. Staff shall monitor each project to ensure profitability and will utilize current project data when renegotiating contracts to ensure proper margins are met. The budget for Water Quality Contracts will include revenue from contracts as well as associated expenditures.

Specific allocation of general operating costs of the Water and Waste Water Facilities is both time-consuming and costly. Therefore, a standard allocation rate for these costs will be determined and applied to projects on a consistent and rational basis. The Division Director will be responsible for establishment of these rates.

**ADMINISTRATION**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage** 4.75%

	Position ID	WC Code	
<b>Health Stipend</b>			\$ 4,500
Erik Kruk	10-015	8810	\$ 4,500
Paul Rondeau	10-007	8810	\$ 4,500
Tonya Cumoletti	10-004	8810	\$ 4,500
<b>Total</b>			\$ 9,000

<b>Family Health Insurance (net of employee offset)</b>			\$ 20,895
Angela Marra	10-003	8810	\$ 20,895
Christine Alteri	10-010	8810	\$ 20,895
Carl Farone	10-001	8810	\$ 20,895
Erica Belt	10-006	8810	\$ 20,895
Stephen Bohmer	10-013	8810	\$ 20,895
Procurement Coordinator (VACANT)	10-011	8810	\$ 20,895
Administrative Coordinator (VACANT)	10-017	8810	\$ 20,895
<b>Total (code 5)</b>			\$ 146,265

<b>Individual Health Insurance (net of employee offset)</b>			\$ 8,329
Dawn Caccavo	10-005	8810	\$ 8,329
Laurie Marr	10-002	8810	\$ 8,329
Nicholas Moulton	10-014	8810	\$ 8,329
Sonja Brown	10-008	8810	\$ 8,329
<b>Total (code 1)</b>			\$ 33,316

<b>Individual/Spouse (net of employee offset)</b>			\$ 15,956
Carrie Tuttle	10-016	8810	\$ 15,956
Jennifer Staples	10-012	8810	\$ 15,956
<b>Total (code 2)</b>			\$ 31,912

<b>Individual/Children (net of employee offset) (code 3&amp;4)</b>			\$ 14,221
Regina Rybka-Lagattuta	10-009	8810	\$ 14,221
			\$ 14,221

**No Health Coverage - PT Status/Intern**

**Position Count:** 17

**FICA** 7.65%

**Workers' Compensation** 8810 0.13%

<b>Disability</b>	
Males	\$296.00
Females	\$296.00

<b>Pension Tier 1</b>	23.50%
<b>Pension Tier 2</b>	21.50%
<b>Pension Tier 3 &amp; 4 (See Tier 3 &amp; 4 Employee Listing)</b>	17.80%
<b>Pension Tier 5 (See Tier 5 Employee Listing)</b>	15.30%
<b>Pension Tier 6 (See Tier 6 Employee Listing)</b>	11.30%
<b>NYS Voluntary Defined Contribution</b>	8.00%

**Post Retirement** \$ 3.00

REGIONAL DEVELOPMENT  
2024-2025 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage		4.75% Subject to approval.	
	Position ID	WC Code	
Health Stipend			\$ 4,500
Total			\$ -
Family Health Insurance (net of employee offset)			\$ 20,895
Matthew Siver	11-003	8810	\$ 20,895
Total (code 5)			\$ 20,895
Individual Health Insurance (net of employee offset)			\$ 8,329
Michelle Capone	11-001	8810	\$ 8,329
Total (code 1)			\$ 8,329
Individual/Spouse (net of employee offset)			\$ 15,956
Matthew Taylor	11-002	8810	\$ 15,956
Total (code 2)			\$ 15,956
Individual/Children (net of employee offset) (code 3&4)			\$ 14,221
No Health Coverage - PT Status/Intern			
Position Count:		3	
FICA			7.65% of Payroll
Workers' Compensation		8810	0.13% clerical/office
Disability			
Males			\$ 296.00 per year per employee
Females			\$ 296.00 per year per employee
Pension Tier 3 & 4 (See Tier 3&4 Employee Listing)			17.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)			15.30% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)			11.30% of Payroll
NYS Voluntary Defined Contribution			8.00% of Payroll
Post Retirement			\$ 3.00 per hour

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**MMF**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage**

4.75%

	Position ID	WC Code	
<b>Health Stipend</b>			<b>\$ 4,500</b>
Corey Brenon	20-019	6217	\$ 4,500
Brian LaRock	20-016	6217	\$ 4,500
Katie Maitland	20-005	8810	\$ 4,500
Michael Breyette	20-014	6217	\$ 4,500
Robert Thornton	20-001	8810	\$ 4,500
<b>Total</b>			<b>\$ 22,500</b>

**Family Health Insurance (net of employee offset)**

			<b>\$ 20,895</b>
Brian Wohnsiedler	20-002	8810	\$ 20,895
Enviromental Health & Safety Manager (Vacant)	20-028	8720	\$ 20,895
Michael Blackwell	20-015	6217	\$ 20,895
Monty Phinney	20-007	6217	\$ 20,895
Stuart Tamblin	20-009	6217	\$ 20,895
<b>Total (code 5)</b>			<b>\$ 104,475</b>

**Individual Health Insurance (net of employee offset)**

			<b>\$ 8,329</b>
Benjamin Millard	20-017	6217	\$ 8,329
Brianne Bush	20-003	8810	\$ 8,329
Christopher O'Connor	20-012	6217	\$ 8,329
Connor Carr	20-018	6217	\$ 8,329
Denise Kacuba	20-025	6217	\$ 8,329
Howard Widrick	20-020	6217	\$ 8,329
Jason Akins	20-021	6217	\$ 8,329
John Phelps	20-006	8810	\$ 8,329
Joshua Doyle	20-013	6217	\$ 8,329
Mark Tyo	20-022	6217	\$ 8,329
<b>Total (code 1)</b>			<b>\$ 83,290</b>

**Individual/Spouse (net of employee offset)**

			<b>\$ 15,956</b>
Leonard Tibbetts	20-024	8720	\$ 15,956
<b>Total (code 2)</b>			<b>\$ 15,956</b>

**Individual/Children (net of employee offset)**

			<b>\$ 14,221</b>
Christopher Sullivan	20-010	6217	\$ 14,221
<b>Total (code 3&amp;4)</b>			<b>\$ 14,221</b>

**No Health Coverage - PT Status/Intern**

**Position Count:** 22

**FICA** 7.65%

**Workers' Compensation**

<b>8810</b>	0.13%
<b>6217</b>	<b>6.76%</b>
<b>8720</b>	<b>2.11%</b>

**Disability**

Males	\$ 296.00
Females	\$ 296.00

**Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)**

17.80%

**Pension Tier 5 (See Tier 5 Employee Listing)**

15.30%

**Pension Tier 6 (See Tier 6 Employee Listing)**

11.30%

**NYS Voluntary Defined Contribution**

8.00%

**Post Retirement**

\$ 3.00

**TELECOMMUNICATIONS**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage** 4.75%

	Position ID	WC Code		
<b>Health Stipend</b>			<b>\$</b>	<b>4,500</b>
Aaron Falkowsky	30-011	8601	\$	4,500
Daniel Shue	30-016	8601	\$	4,500
Mark Borte	30-002	8601	\$	4,500
Timothy Buckley	30-007	8601	\$	4,500
<b>Total</b>			\$	13,500

<b>Family Health Insurance (net of employee offset)</b>			<b>\$</b>	<b>20,895</b>
Anthony Cerrone	30-006	8810	\$	20,895
David Wolf	30-001	8810	\$	20,895
Travis Sprague	30-004	8601	\$	20,895
Vacant - Assistant Director of Telecommunications	30-010	8810	\$	20,895
<b>Total (code 5)</b>			\$	83,580

<b>Individual Health Insurance (net of employee offset)</b>			<b>\$</b>	<b>8,329</b>
John LaFontaine	30-015	8601	\$	8,329
Nicklaus Thomas	30-012	8601	\$	8,329
<b>Total (code 1)</b>			\$	16,658

<b>Individual/Spouse (net of employee offset)</b>			<b>\$</b>	<b>15,956</b>
Erin Ackley	30-008	8810	\$	15,956
Robert Durantini	30-005	8601	\$	15,956
<b>Total (code 2)</b>			\$	15,956

<b>Individual/Children (net of employee offset)</b>			<b>\$</b>	<b>14,221</b>
Stephen Smithers	30-003	8601	\$	14,221
<b>Total (code 3&amp;4)</b>			\$	14,221

<b>No Health Coverage - PT Status/Intern</b>				
Mary Chereshnoski	30-008	8810		
Thomas Duffany	30-009	8810		
Timothy Field	30-004	8810		

**Position Count:** 16

**FICA** 7.65%

<b>Workers' Compensation</b>	<b>8810</b>	0.13%
	<b>8601</b>	0.47%

<b>Disability</b>		
Males	\$	296.00
Females	\$	296.00

<b>Pension Tier 3 &amp; 4 (See Tier 3 &amp; 4 Employee Listing)</b>	17.80%
<b>Pension Tier 5 (See Tier 5 Employee Listing)</b>	15.30%
<b>Pension Tier 6 (See Tier 6 Employee Listing)</b>	11.30%
<b>NYS Voluntary Defined Contribution</b>	8.00%

<b>Post Retirement</b>	\$	3.00
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**WATER QUALITY**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage**

4.75%

	Position ID	WC Code		
<b>Health Stipend</b>			<b>\$</b>	<b>4,500</b>
Brock Ward	41-004	7520	\$	4,500
Melissa Durant	41-003	8810	\$	4,500
Michael Marcum	41-022	7520	\$	4,500
Robert Stevenson	41-031	7520	\$	4,500
Scott McConnell	41-005	7520	\$	4,500
Thomas Hunter	41-021	7520	\$	4,500
Travis Thomas	41-012	7520	\$	4,500
<b>Total</b>			\$	31,500

**Family Health Insurance (net of employee offset)**

**\$ 20,895**

Anthony Goodrich	41-013	7520	\$	20,895
Brian Nutting	41-001	8810	\$	20,895
Christian Fout	41-020	7520	\$	20,895
Craig Perrault	41-010	7520	\$	20,895
David Rohe	41-033	7520	\$	20,895
Gradon Castor	41-016	7520	\$	20,895
WQ Technician -(Vacant Was Fuller)	41-006	7520	\$	20,895
Jeffrey Mosher	41-032	7520	\$	20,895
Ryan Skiff	41-007	7520	\$	20,895
<b>Total (code 5)</b>			\$	188,055

**Individual Health Insurance (net of employee offset)**

**\$ 8,329**

Corey Sheldon	41-017	7520	\$	8,329
Brandon Scott	41-011	7520	\$	8,329
Kenneth Kizzer	41-015	7520	\$	8,329
Matthew Farmer	41-023	7520	\$	8,329
<b>Total (code 1)</b>			\$	33,316

**Individual/Spouse (net of employee offset)**

**\$ 15,956**

Andrew Bishop	41-019	8810	\$	15,956
David Clark	41-009	7520	\$	15,956
Stephen Fowler	41-008	7520	\$	15,956
<b>Total (code 2)</b>			\$	31,912

**Individual/Children (net of employee offset)**

**\$ 14,221**

Brianne Kiliman	41-030	7520	\$	14,221
Jerame Roux	41-014	7520	\$	14,221
Neil O'Dell	41-002	8810	\$	14,221
Stephen Dulmage	41-018	7520	\$	14,221
<b>Total</b>			\$	56,884

**No Health Coverage - PT Status/Intern**

**Position Count: 27**

**FICA** 7.65%

**Workers' Compensation**

**8810 0.13%**

**7520 6.53%**

**Disability**

Males \$ 296.00  
 Females \$ 296.00

**Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)**

17.80%

**Pension Tier 5 (See Tier 5 Employee Listing)**

15.30%

**Pension Tier 6 (See Tier 6 Employee Listing)**

11.30%

**NYS Voluntary Defined Contribution**

8.00%

**Post Retirement**

\$ 3.00

**ENGINEERING**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage** 4.75%

	Position ID	WC Code	
<b>Health Stipend</b>			<b>\$ 4,500</b>
Jacob Jacques	60-005	8601	\$ 4,500
Jonathan Schell	60-010	8601	\$ 4,500
<b>Total</b>			<b>\$ 4,500</b>

<b>Family Health Insurance (net of employee offset)</b>			<b>\$ 20,895</b>
Daniel Merrill	60-003	8803	\$ 20,895
Joshua Newtown	60-016	8803	\$ 20,895
Kari Tremper	60-011	8601	\$ 20,895
Vacant (was Thornhill)	60-007	8601	\$ 20,895
Taylor Friant	60-004	8601	\$ 20,895
<b>Total (code 5)</b>			<b>\$ 104,475</b>

**Individual Health Insurance (net of employee offset)** **\$ 8,329**

**Total (code 1)** \$ -

<b>Individual/Spouse (net of employee offset)</b>			<b>\$ 15,956</b>
Thomas Haynes	60-001	8601	\$ 15,956
Warren Salo	60-009	8601	\$ 15,956
<b>Total (code 2)</b>			<b>\$ 31,912</b>

**Individual/Children (net of employee offset)** **\$ 14,221**

**Total** \$ -

**No Health Coverage - PT Status/Intern**

Cheyenne White	60-012	8601
Sreya Madhavan	60-013	8601

**Position Count:** 11

**FICA** 7.65%

<b>Workers' Compensation</b>	<b>8810</b>	0.13%
	<b>8803</b>	<b>0.05%</b>
	<b>8601</b>	0.47%

**Disability**

Males	\$ 296.00
Females	\$ 296.00

<b>Pension Tier 3 &amp; 4 (See Tier 3 &amp; 4 Employee Listing)</b>	17.80%
<b>Pension Tier 5 (See Tier 5 Employee Listing)</b>	15.30%
<b>Pension Tier 6 (See Tier 6 Employee Listing)</b>	11.30%
<b>NYS Voluntary Defined Contribution</b>	8.00%

**Post Retirement** \$ 3.00



**RETIREMENT TIERS (Sorted Alpha w/in Division)**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

Division	Last Name	First Name	Position ID
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**The following Authority Employees are in Tier 1 :**

N/A

**The following Authority Employees are in Tier 3 :**

30 Field	Timothy	30-004
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**The following Authority Employees are in Tier 4 :**

10 Bohmer	Stephen	10-013
10 Farone	Carl	10-001
10 Tuttle	Carrie	10-016
11 Capone	Michelle	11-001
11 Taylor	Matthew	11-002
20 Akins	Jason	20-021
20 Blackwell	Michael	20-015
20 Bush	Brianne	20-003
20 LaRock	Brian	20-016
20 Millard	Benjamin	20-017
20 Tamblin	Stuart	20-009
20 Tibbetts	Leonard	20-024
20 Tyo	Mark	20-022
20 Widrick	Howard	20-020
20 Wohnsiedler	Brian	20-002
30 Borte	Mark	30-002
30 Buckley	Timothy	30-007
30 Chereshnoski	Mary	30-008
30 Durantini	Robert	30-005
30 Smithers	Stephen	30-003
30 Wolf	David	30-001
41 Dulmage	Stephen	41-018
41 Marcum	Michael	41-022
41 McConnell	Scott	41-005
41 Nutting	Brian	41-001
41 O'Dell	Neil	41-002
41 Perrault	Craig	41-010
41 Sheldon	Corey	41-017
41 Stevenson	Robert	41-031
60 Merrill	Daniel	60-003
60 Schell	Jonathan	60-010

**The following Authority Employees are in Tier 5:**

10 Moulton	Nicholas	10-014
11 Siver	Matthew	11-003
20 Sullivan	Christopher	20-010
30 Thomas	Nicklaus	30-012
41 Roux	Jerame	41-014
60 Salo	Warren	60-009

**The following Authority Employees are in Tier 6:**

10 Alteri	Christine	10-010
10 Belt	Erica	10-006
10 Brown	Sonja	10-008
10 Caccavo	Dawn	10-005
10 Cumoletti	Tonya	10-004
10 Marr	Laurie	10-002
10 Marra	Angela	10-003
10 VACANT (Was McCarthy)	Procurement Coordinator	10-011
10 Rondeau, Jr.	Paul	10-007
10 Staples	Jennifer	10-012
60 Friant	Taylor	60-004
60 Haynes	Thomas	60-001
60 Jacques	Jacob	60-005
60 Newtown	Joshua	60-016
60 Tremper	Kari	60-011
60 White	Cheyenne	60-012
20 Brenon	Corey	20-019
20 Breyette	Michael	20-014
20 Carr	Connor	20-018
20 Doyle	Joshua	20-013
20 Kacuba	Denise	20-025
20 Maitland	Katie	20-005
20 O'Connor	Christopher	20-012
20 Phelps	John	20-006
20 Phinney	Monty	20-007
20 Thornton	Robert	20-001
30 Ackley	Erin	30-008
30 Cerrone	Anthony	30-006
30 Falkowsky	Aaron	30-011
30 LaFontaine	John	30-015
30 Shue	Daniel	30-016
30 Sprague	Travis	30-004
30 STILLMAN	BRIANNE	30-008
41 Bishop	Andrew	41-019
41 Castor	Gradon	41-016

41 Clark	David	41-009
41 Durant	Melissa	41-003
41 Farmer	Matthew	41-023
41 Fout	Christian	41-020
41 Fowler	Stephen	41-008
41 Goodrich	Anthony	41-013
41 Hunter	Thomas	41-021
41 Kiliman	Brianne	41-030
41 Kizzer	Kenneth	41-015
41 Mosher	Jeffrey	41-032
41 Rohe	David	41-033
41 Scott	Brandon	41-011
41 Skiff	Ryan	41-007
41 Thomas	Travis	41-012
41 Ward	Brock	41-004

**The following Authority Employees are NYS VDC (Voluntary Defined Contributors)**

10 Rybka-Lagattuta	Regina	10-009
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Summary of All Units  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$19,632,769.08	\$19,601,892.63	\$19,249,622.73	\$18,037,726.32	\$18,309,497.42	\$19,517,542.18	\$19,459,482.07	\$20,892,418.99	\$20,686,504.18	\$21,211,481.40	\$22,947,810.00
4004	Dark Fiber Billings	59,325.83	64,410.00	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	560,768.33	664,650.61	707,234.00	771,154.00
4005	Capital Billings	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.04	271,130.00	286,518.00
4006	Replacement Reserve Tip I...	428,159.52	222,626.08	1,103,543.68	892,316.96	1,107,093.28	511,134.88	620,103.54	417,202.19	1,277,379.50	1,438,650.00	1,671,217.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287,499.60	1,532,855.40	1,918,200.00	2,387,454.00
4008	Closure Reserve Tip Income	481,679.48	445,252.16	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	656,160.88	894,165.68	839,212.00	1,074,354.00
4012	Capital Reserve Tip Income	0.00	0.00	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00	0.00	0.00	0.00
4013	Landfill Gas Tip Income	0.00	0.00	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00	0.00	0.00	0.00
	<b>Total Customer Billings</b>	<b>20,910,331.47</b>	<b>20,641,908.59</b>	<b>22,380,390.69</b>	<b>21,253,434.08</b>	<b>21,761,467.50</b>	<b>22,210,552.80</b>	<b>21,519,985.21</b>	<b>23,092,636.75</b>	<b>25,331,367.41</b>	<b>26,385,907.40</b>	<b>29,138,507.00</b>
	<b>Waste Diversion Revenue</b>											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,211.54	98,543.93	0.00	0.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	0.00	0.00	153,390.72	0.00	0.00	0.00	0.00
4061	Recycling Revenue - Mattr...	0.00	0.00	0.00	0.00	0.00	0.00	100,908.00	111,561.50	90,337.00	0.00	0.00
	<b>Total Waste Diversion Re...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>254,298.72</b>	<b>200,773.04</b>	<b>188,880.93</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grant Revenue</b>											
4181	Federal Grant Income	0.00	0.00	180,472.43	328,619.77	127,089.04	223,509.58	96,977.90	1,007,470.36	401,743.84	316,000.00	2,450,000.00
4183	NY State Grants	1,019,164.97	1,760,142.77	3,744,418.21	2,333,450.47	2,123,913.34	2,173,250.22	1,013,701.45	1,426,364.89	1,275,113.25	1,590,278.00	5,304,351.00
4184	Other Grants	400,000.00	0.00	0.00	0.00	438.24	0.00	0.00	33,486.00	0.00	0.00	0.00
	<b>Total Grant Revenue</b>	<b>1,419,164.97</b>	<b>1,760,142.77</b>	<b>3,924,890.64</b>	<b>2,662,070.24</b>	<b>2,251,440.62</b>	<b>2,396,759.80</b>	<b>1,110,679.35</b>	<b>2,467,321.25</b>	<b>1,676,857.09</b>	<b>1,906,278.00</b>	<b>7,754,351.00</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>543,871.46</b>	<b>639,583.05</b>	<b>664,527.51</b>	<b>617,971.80</b>	<b>661,274.95</b>	<b>635,971.21</b>	<b>478,171.51</b>	<b>516,852.69</b>	<b>445,800.97</b>	<b>428,760.00</b>	<b>541,839.00</b>
	<b>Other Income</b>											
4162	Processing Fees	10,500.00	0.00	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	34,530.00	28,879.00	19,300.00	19,825.00
4164	Miscellaneous	135,429.33	245,796.83	343,664.47	276,992.00	285,050.25	320,714.31	251,303.91	237,859.90	193,005.08	222,482.00	312,810.00
4166	LFGTE Revenue	1,058,804.35	1,025,769.75	679,099.47	758,258.16	581,414.66	657,210.81	525,681.39	546,831.81	572,551.33	540,884.00	431,629.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	13,440.00	4,480.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	314.52	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>1,204,733.68</b>	<b>1,271,566.58</b>	<b>1,109,453.10</b>	<b>1,099,259.16</b>	<b>928,137.80</b>	<b>1,034,225.12</b>	<b>803,348.68</b>	<b>832,976.23</b>	<b>798,915.41</b>	<b>782,666.00</b>	<b>764,264.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>33,088.21</b>	<b>99,086.00</b>	<b>82,150.98</b>	<b>29,200.00</b>	<b>115,331.18</b>	<b>81,291.40</b>	<b>81,466.14</b>	<b>13,500.00</b>	<b>66,122.66</b>	<b>224,000.00</b>	<b>149,000.00</b>
<b>4200</b>	<b>Gain on Trade-In of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>860,000.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	154,276.76	262,326.59	322,978.56	383,553.02	537,799.80	641,490.60	282,728.16	168,407.53	428,313.39	680,433.00	848,148.00
4106...	Trustee Interest	332,637.62	263,501.22	360,382.93	257,996.41	285,905.17	375,959.79	61,628.25	11,563.33	39,255.28	15,756.00	69,631.00
4108	Reserve Interest	166,112.89	224,510.15	275,727.57	295,849.89	351,727.65	422,571.96	197,224.66	142,785.52	259,278.51	335,268.00	432,972.00
4116	Replace Reserve Interest I...	52,872.58	81,064.52	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	52,823.67	117,923.70	157,642.00	194,044.00
4117	Liner Reserve Interest Inco...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,478.34	69,069.28	131,447.00	197,888.00



Summary of All Units Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
4118	Closure Reserve Interest In...	113,702.22	110,808.41	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,499.79	132,051.41	250,056.00	356,209.00
4119	Post Close Interest Income	139,753.77	123,603.20	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	57,354.92	56,593.45	188,639.00	145,494.00
4120	Wetlands Mitigation Interes...	3,083.66	16,979.52	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	7,868.97	3,222.30	3,551.00	2,815.00
4202...	Mark to Market Adjustment	720,739.65	87,513.72	(1,107,776.03)	(387,976.96)	620,041.55	748,729.34	(249,042.97)	(1,496,876.86)	(806,706.12)	0.00	0.00
	<b>Total Interest Income</b>	<b>1,683,179.15</b>	<b>1,170,307.33</b>	<b>225,106.31</b>	<b>944,449.92</b>	<b>2,277,167.84</b>	<b>2,702,220.82</b>	<b>599,600.86</b>	<b>(953,094.79)</b>	<b>299,001.20</b>	<b>1,762,792.00</b>	<b>2,247,201.00</b>
	<b>Total Income</b>	<b>25,794,368.94</b>	<b>25,582,594.32</b>	<b>28,386,519.23</b>	<b>26,606,385.20</b>	<b>27,994,819.89</b>	<b>29,061,021.15</b>	<b>24,847,550.47</b>	<b>26,170,965.17</b>	<b>28,806,945.67</b>	<b>31,490,403.40</b>	<b>41,455,162.00</b>
	<b>Salaries</b>											
	Administrative Wages	1,049,581.03	1,030,048.61	776,742.44	844,951.99	860,972.08	1,149,391.37	1,165,533.03	1,195,748.00	1,281,909.55	1,330,366.00	1,451,873.00
	Engineering Wages	670,993.95	714,124.68	794,575.80	855,906.34	998,879.39	886,499.71	920,066.71	1,008,356.72	754,110.04	772,083.00	868,166.00
	Telecom Wages	779,157.19	788,199.86	970,960.66	1,080,201.60	1,285,828.15	1,151,172.70	1,223,231.92	1,216,514.61	1,447,994.58	1,482,648.00	1,571,746.00
	Regional Development Wa...	0.00	60,118.52	276,061.17	274,670.85	295,293.71	312,180.79	307,794.81	292,720.52	278,359.36	280,115.00	295,961.00
	MMF Wages	971,334.39	1,049,131.49	1,159,253.46	1,209,042.60	1,257,362.12	1,338,259.50	1,354,952.21	1,300,604.15	1,343,992.76	1,559,482.00	1,581,454.00
	WQ Wages	703,528.44	656,216.72	726,373.49	753,175.90	851,568.72	885,007.38	931,140.04	989,194.18	1,411,873.86	1,737,010.00	1,861,835.00
5002 -...	Overtime Wages	104,390.69	100,471.93	115,455.12	142,243.48	158,037.44	139,114.73	142,117.04	158,027.89	247,684.25	89,105.00	91,928.00
5005	On-Call Stipend	25,500.00	24,150.00	23,100.00	23,850.00	23,850.00	22,950.00	23,400.00	23,100.00	23,400.00	25,200.00	25,200.00
	<b>Total Salaries</b>	<b>4,304,485.69</b>	<b>4,422,461.81</b>	<b>4,842,522.14</b>	<b>5,184,042.76</b>	<b>5,731,791.61</b>	<b>5,884,576.18</b>	<b>6,068,235.76</b>	<b>6,184,266.07</b>	<b>6,789,324.40</b>	<b>7,276,009.00</b>	<b>7,748,163.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	313,305.94	329,693.02	342,516.51	371,005.03	405,946.35	413,954.90	428,423.73	438,514.62	485,258.74	475,187.00	507,452.00
5032 -...	Pension Expense	799,648.62	547,190.39	946,036.37	957,767.65	705,065.07	810,436.94	1,771,295.30	462,096.03	118,000.00	822,756.00	1,045,936.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,399.84	19,331.09	18,968.00	9,067.00
5033...	Health Insurance	480,929.51	480,139.97	434,354.51	470,669.88	662,869.98	783,265.33	758,006.43	746,624.24	828,888.65	1,044,673.52	1,113,360.00
5041...	Retiree Health Insurance	43,417.43	47,574.27	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	74,048.52	104,701.66	122,409.00	114,141.00
5034...	Workers Comp	122,702.07	141,394.96	135,107.98	150,956.86	166,989.56	207,378.25	136,618.59	179,655.35	144,621.90	187,309.00	177,811.00
5035 -...	Disability Insurance	2,211.51	2,398.85	3,216.11	3,238.14	3,562.63	3,597.59	3,654.71	15,663.53	18,472.06	20,657.00	28,201.00
5036	Unemployment	1,704.96	9,669.00	797.50	0.00	0.00	0.00	6,592.94	0.00	19,727.94	10,000.00	10,000.00
5042 -...	Post Retire Overhead	436,722.14	422,557.00	460,521.97	482,471.12	480,186.95	355,829.19	321,538.46	312,742.23	290,944.52	493,865.00	516,588.00
5051	Benefit Admin. Fees	7,238.99	7,393.08	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	12,136.48	8,732.75	10,780.00	10,900.00
5054	Employee Physicals & Scr...	8,065.00	11,194.92	9,201.49	9,552.00	13,206.45	13,864.85	7,167.00	13,421.65	18,822.22	23,761.25	17,628.00
	<b>Total Fringe Benefits</b>	<b>2,215,946.17</b>	<b>1,999,205.46</b>	<b>2,394,247.92</b>	<b>2,501,439.27</b>	<b>2,500,705.45</b>	<b>2,657,210.41</b>	<b>3,511,393.35</b>	<b>2,273,302.49</b>	<b>2,057,501.53</b>	<b>3,230,365.77</b>	<b>3,551,084.00</b>
	<b>Operations &amp; Maintenance</b>											
5062	Third Party Temporary - O&M	96,042.31	16,116.21	27,508.17	19,286.42	21,618.60	34,898.43	0.00	0.00	18,506.88	11,593.39	0.00
5133	Equipment Maintenance C...	163,336.63	164,228.55	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	187,191.39	266,443.07	258,594.00	293,094.00
5134	Maintenance Contracts	98,540.19	106,041.23	119,124.78	103,250.52	174,312.21	127,810.24	145,512.98	150,770.70	142,057.38	157,966.00	212,550.00
5135	Underground Locating	40,497.56	43,721.60	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	48,830.85	56,812.53	61,400.00	68,000.00
5403	Safety Equipment & Supplies	23,143.74	28,490.22	28,094.50	27,627.77	31,618.94	29,069.51	37,981.89	27,599.11	20,534.09	27,289.28	41,933.00
5702	Large Equipment Parts	112,323.71	88,818.86	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,059.31	105,520.48	120,000.00	120,000.00
5703	Small Equipment	0.00	0.00	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	3,381.26	21,176.76	30,000.00	30,000.00
5704	O&M Supplies	15,549.46	17,957.44	18,269.73	20,734.56	14,457.09	18,539.32	12,223.11	19,416.57	21,888.59	25,500.00	25,500.00
5706	Shop Tools	13,006.61	12,241.51	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,003.99	9,511.74	70,518.00	15,000.00

Summary of All Units  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5708	Fuels	254,296.27	144,776.22	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	296,470.09	470,504.15	449,810.00	450,000.00
5710	Lubricants	12,567.90	13,801.24	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	11,526.02	12,969.79	15,000.00	15,000.00
5712	Purchased Maintenance &...	76,137.06	83,794.92	64,347.14	90,687.60	68,224.99	110,087.19	120,043.69	91,103.75	121,932.43	155,000.00	125,780.00
5716	Equipment Rental	1,910.97	11,432.82	495.00	5,469.48	8,778.00	6,329.10	0.00	14,933.34	0.00	6,490.00	15,000.00
5718	Tires	6,444.96	5,261.83	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	14,039.30	17,419.88	25,000.00	20,000.00
5720	Offnet Circuit Lease	244,034.79	326,326.10	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	640,974.15	760,940.72	950,715.50	774,216.00
5770	Other Tool, Equip & O&M	6,465.10	14,958.31	6,869.75	7,482.52	16,525.63	10,707.81	8,003.47	6,204.21	10,787.25	84,500.00	13,000.00
5815	Chemicals	34,864.84	48,969.67	54,307.51	38,703.87	29,406.55	62,499.93	49,024.19	69,327.46	63,171.98	125,903.91	150,200.00
5818	Leachate System Expense	0.00	0.00	0.00	0.00	0.00	0.00	5,512.57	14,775.50	4,849.40	10,500.00	10,000.00
5820	LFG Maintenance	38,564.44	42,508.17	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	54,052.37	41,186.87	50,000.00	60,000.00
5830	Collo Expense	130,583.97	113,132.96	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	138,672.90	193,907.14	211,260.00	210,840.00
5832	Emergency Restoration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,821.46	95,000.00	90,000.00
5834	Permitting	0.00	0.00	0.00	0.00	265.90	269.00	13,788.54	4,622.99	0.00	5,000.00	5,000.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	0.00	0.00	6,387.00	11,761.00	6,557.00	0.00	0.00
5836	Pole Attachment Fees	204,204.29	168,414.89	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	290,706.43	342,266.96	316,717.00	367,127.00
5838	Conduit Lease	18,446.87	19,695.96	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	19,695.88	12,201.38	27,407.00	20,907.00
5870	Natural Habitat Enhancem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,676.00	52,071.56	55,800.00	125,000.00
5902	Lab Fees	2,650.00	11,185.00	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	7,068.00	7,263.93	9,830.00	8,600.00
5904	SCADA	15,674.87	15,468.87	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	12,627.91	17,009.04	21,750.00	21,750.00
5932	Monitoring & Testing	69,544.29	88,813.95	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	161,473.91	130,209.48	187,000.00	191,490.00
6008	Contract Hauling	9,800.00	960.00	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	918.00	1,000.00	2,000.00	5,000.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	1,700.00
6106	Annual Report	6,925.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
8090	Purchases for Resale	85,464.86	51,592.73	37,875.24	92,955.42	101,971.83	118,831.76	98,389.89	65,846.52	95,687.10	167,510.48	177,000.00
	<b>Total O &amp; M</b>	<b>1,786,721.15</b>	<b>1,644,409.26</b>	<b>1,889,376.16</b>	<b>2,055,164.14</b>	<b>2,217,156.29</b>	<b>2,455,173.87</b>	<b>2,391,253.41</b>	<b>2,542,428.91</b>	<b>3,118,909.04</b>	<b>3,740,754.56</b>	<b>3,668,687.00</b>
	<b>Recycling Transfer Station</b>											
5001-...	Material Reprocessing Wa...	0.00	0.00	0.00	0.00	0.00	66,144.00	147,843.04	186,106.63	71,106.25	0.00	0.00
5002-...	Material Reprocessing OT	0.00	0.00	0.00	0.00	0.00	464.58	7,177.30	11,223.84	17,452.07	0.00	0.00
5031-...	FICA Expense	0.00	0.00	0.00	0.00	0.00	4,767.10	11,186.95	13,764.01	5,728.52	0.00	0.00
5032-...	Pension Expense	0.00	0.00	0.00	0.00	0.00	5,709.87	15,851.04	24,441.72	9,269.85	0.00	0.00
5033-...	Health Insurance	0.00	0.00	0.00	0.00	0.00	12,978.28	14,789.23	21,708.96	9,885.33	0.00	0.00
5034-...	Workers Comp	0.00	0.00	0.00	0.00	0.00	7,507.88	13,793.59	15,974.47	5,974.76	0.00	0.00
5035-...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	154.72	413.12	633.77	0.00	0.00
5042-...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	8,987.00	18,625.35	21,077.25	7,422.00	0.00	0.00
6300	RTS -Safety Equipment &...	0.00	0.00	0.00	0.00	0.00	1,853.43	2,222.10	2,020.63	1,039.59	0.00	0.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	0.00	0.00	3,522.38	5,758.87	3,893.17	4,988.43	0.00	0.00
6310	RTS - Small Equipment	0.00	0.00	0.00	0.00	0.00	6,130.99	3,898.96	670.83	0.00	0.00	0.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	0.00	0.00	10,502.05	3,519.12	1,238.14	57.98	0.00	0.00
6320	RTS - Fuels	0.00	0.00	0.00	0.00	0.00	2,287.67	5,453.91	5,752.00	4,945.41	0.00	0.00
6325	RTS - Purchased Maintena...	0.00	0.00	0.00	0.00	0.00	4,936.81	5,735.40	5,053.71	219.00	0.00	0.00

Summary of All Units  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	0.00	0.00	158.54	0.00	0.00	0.00	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	0.00	0.00	89,945.00	11,572.50	6,171.50	0.00	0.00
6335	RTS - Office Supplies	0.00	0.00	0.00	0.00	0.00	128.62	297.27	233.55	0.00	0.00	0.00
6345	RTS - Other Communications	0.00	0.00	0.00	0.00	0.00	374.91	1,831.24	1,639.60	1,516.51	0.00	0.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	368.24	1,152.07	1,438.98	434.52	0.00	0.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	0.00	0.00	3,120.48	4,225.67	10,218.91	5,402.08	0.00	0.00
6370	RTS - Propane	0.00	0.00	0.00	0.00	0.00	4,425.57	5,215.68	8,255.43	2,279.68	0.00	0.00
6375	RTS - Building Supplies	0.00	0.00	0.00	0.00	0.00	1,387.35	199.99	67.46	0.00	0.00	0.00
6380	RTS - Site Supplies	0.00	0.00	0.00	0.00	0.00	706.59	55.66	0.00	741.42	0.00	0.00
6385	RTS - Building Maintenan...	0.00	0.00	0.00	0.00	0.00	1,688.07	1,665.87	0.00	0.00	0.00	0.00
6390	RTS - Site Maintenance &...	0.00	0.00	0.00	0.00	0.00	3,020.59	470.00	2,360.00	1,350.45	0.00	0.00
6395	RTS - Auto/Light Truck Rep...	0.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00	575.00	0.00	0.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	383.98	573.73	312.11	0.00	0.00
	<b>Total Recycling Transfer...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151,462.46</b>	<b>361,610.55</b>	<b>349,698.64</b>	<b>157,506.23</b>	<b>0.00</b>	<b>0.00</b>
	<b>Waste Diversion</b>											
5125	Promotional Materials - RRR	79,246.01	50,951.05	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	52,350.30	8,488.50	10,435.50	30,000.00
6009	Household Hazardous Waste	54,845.38	46,006.20	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	75,498.80	128,389.84	146,480.00	170,000.00
6011	Recycling Incentive	0.00	0.00	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	56,589.30	57,852.50	0.00	0.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	310,533.85	0.00	337,679.93	312,972.50	130,604.57	0.00	0.00	0.00
6013	CRT Recycling	26,238.95	153,374.00	145,245.45	112,449.40	95,782.40	104,398.17	46,177.96	0.00	0.00	0.00	0.00
6017	Book Debinding	0.00	0.00	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,060.00	7,500.00	7,500.00	7,750.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	42,494.00	171,825.00	312,963.00	363,346.70	393,471.10	426,000.00	0.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	18,262.36	17,308.80	0.00	0.00	0.00	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	0.00	0.00	53,393.76	147,813.64	0.00	0.00	0.00	0.00
	<b>Total Waste Diversion</b>	<b>160,330.34</b>	<b>250,331.25</b>	<b>284,684.86</b>	<b>586,466.21</b>	<b>304,510.56</b>	<b>888,503.52</b>	<b>968,153.06</b>	<b>681,449.67</b>	<b>595,701.94</b>	<b>590,415.50</b>	<b>207,750.00</b>
	<b>Sewage Treatment</b>	<b>1,087,855.43</b>	<b>1,351,529.67</b>	<b>1,392,832.79</b>	<b>1,639,180.90</b>	<b>1,196,193.97</b>	<b>1,272,972.89</b>	<b>1,238,375.52</b>	<b>1,691,504.05</b>	<b>1,663,360.67</b>	<b>2,038,486.00</b>	<b>2,019,087.00</b>
6004	<b>Water Purchases</b>	<b>783,597.50</b>	<b>763,455.39</b>	<b>1,078,561.30</b>	<b>539,082.26</b>	<b>600,528.97</b>	<b>568,892.77</b>	<b>620,885.73</b>	<b>660,043.21</b>	<b>872,949.42</b>	<b>946,552.00</b>	<b>903,702.00</b>
6016...	<b>Closure &amp; Post Closure C...</b>	<b>699,099.54</b>	<b>744,728.94</b>	<b>846,789.46</b>	<b>640,861.62</b>	<b>1,037,920.58</b>	<b>851,891.25</b>	<b>723,478.00</b>	<b>798,347.34</b>	<b>1,276,972.24</b>	<b>1,460,136.00</b>	<b>1,757,503.00</b>
6006	<b>Host Community Benefits</b>	<b>695,645.89</b>	<b>712,175.92</b>	<b>905,058.61</b>	<b>756,682.64</b>	<b>987,945.04</b>	<b>861,006.03</b>	<b>823,176.82</b>	<b>929,267.07</b>	<b>1,114,246.30</b>	<b>1,151,037.18</b>	<b>1,189,089.00</b>
6007	<b>LFGTE Revenue Sharing</b>	<b>21,372.03</b>	<b>0.00</b>	<b>0.00</b>	<b>9,197.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,809.53</b>	<b>55,612.78</b>	<b>61,720.00</b>	<b>0.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	5,346.36	5,258.52	7,003.96	8,921.49	12,092.73	7,375.28	7,039.27	3,176.60	11,579.60	10,848.02	10,745.00
5102	Office Rent	92,322.01	111,183.50	111,185.56	111,185.56	125,450.04	131,703.04	161,770.79	157,110.91	135,342.39	123,616.00	123,550.00
5103	Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(262,186.08)	0.00	(124,940.00)
6203	Interest Expense, Lease R...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,911.21	0.00	5,000.00
5104	Office Supplies	18,547.16	17,421.35	20,520.68	20,258.70	14,734.31	18,493.74	20,348.40	15,391.70	15,175.92	17,521.00	18,700.00
5110	Postage & Shipping	6,236.19	6,401.57	6,531.82	5,989.10	6,137.41	5,785.40	5,700.46	6,983.32	5,656.25	10,016.50	10,797.00
5112	Telephone	24,715.66	26,259.46	27,401.37	28,471.13	31,292.49	35,463.90	32,093.87	33,838.71	33,798.53	35,227.00	27,369.00

Summary of All Units  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5114	Cellular Services	31,572.35	27,796.25	27,747.07	29,271.77	33,392.68	34,851.98	38,558.07	38,150.39	39,866.36	48,520.00	56,400.00
5118	Other Communications	12,668.74	11,603.77	8,635.82	8,568.49	9,342.79	9,377.16	10,826.22	10,485.85	11,805.74	13,320.00	17,900.00
5120	Dues & Subscriptions	5,732.62	7,672.45	8,248.15	9,154.25	9,078.40	8,901.67	7,374.50	7,945.40	8,142.08	12,340.00	11,225.00
5122	Public Info & Advertising	7,113.85	5,557.15	8,272.62	12,021.80	11,253.89	6,328.72	14,414.73	8,403.37	31,166.83	34,381.36	26,964.00
5123	Promotional Materials	11,620.21	19,834.11	1,903.10	11,224.13	10,314.05	7,764.80	3,438.24	1,583.78	6,784.33	15,020.00	9,500.00
5130	Office Equipment	4,975.54	14,459.60	17,121.82	25,569.48	4,556.18	12,404.06	7,920.56	12,630.43	27,613.40	12,136.68	32,193.00
5132	Office Equip Maintenance	751.17	1,085.68	540.00	540.00	0.00	529.20	529.20	568.32	648.06	1,200.00	1,200.00
5170	Other Office Expenses	2,892.00	8,890.98	7,554.62	7,834.26	878.45	5,000.42	6,568.43	4,021.75	3,212.81	3,806.00	4,306.00
5172	Filing Fees	14,054.90	14,379.33	10,327.10	7,654.09	4,329.26	3,056.93	2,124.14	(130.91)	653.25	700.00	700.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	836.17	623.59	523.60	523.60	81.60	0.00	0.00
5202	Employee Mileage Reimbu...	21,110.70	21,883.29	26,479.28	26,488.06	27,576.65	23,900.78	8,563.02	22,551.80	27,133.13	41,837.01	38,404.00
5204	Empl. Meals & Incidental	17,231.94	19,634.73	10,803.96	10,463.40	12,330.58	8,501.25	1,625.26	7,063.17	5,480.82	15,643.00	17,950.00
5206	Empl. Lodging	23,761.60	26,045.33	22,325.43	28,777.81	36,664.26	21,863.00	4,573.82	14,343.65	8,888.21	20,809.00	26,100.00
5270	Travel & Meeting Expense	4,031.72	4,757.44	5,220.63	4,265.27	6,896.56	3,677.05	2,870.10	3,485.17	2,909.85	5,685.00	8,000.00
5312	Continuing Education	1,826.00	0.00	0.00	0.00	399.00	0.00	0.00	3,535.00	932.00	0.00	0.00
5370	Training & Development	31,571.86	34,383.47	26,823.00	26,314.86	33,127.01	38,757.34	19,045.50	34,711.25	26,070.19	48,617.44	69,520.00
5402	Employee Uniforms	21,344.32	27,868.69	24,445.71	19,365.00	17,855.54	22,909.19	21,707.09	21,921.65	24,214.24	31,450.00	27,525.00
5404	Safety Training	0.00	0.00	0.00	0.00	0.00	0.00	5.95	7,020.00	8,352.85	16,418.00	11,000.00
5508	Cleaning Services	21,636.00	18,247.25	18,981.00	23,751.00	25,277.50	24,475.00	35,150.00	36,780.00	49,970.60	44,530.00	10,920.00
5570	Other General Expense	472.21	515.06	476.61	1,046.11	1,182.84	1,293.90	1,790.35	1,142.00	3,341.09	27,999.82	24,591.00
6102	Board Member Travel & Ex...	766.20	2,319.15	819.44	641.18	827.44	650.84	876.65	646.35	93.60	1,200.00	875.00
6104	Sponsorships	2,710.00	2,600.00	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	5,000.00	4,750.00	4,150.00	4,620.00
6210	Trustee Fees	9,773.60	10,801.60	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00
	<b>Total Office &amp; Admin</b>	<b>394,784.91</b>	<b>446,859.73</b>	<b>410,295.35</b>	<b>440,087.54</b>	<b>445,672.43</b>	<b>446,170.24</b>	<b>424,438.22</b>	<b>465,883.26</b>	<b>249,388.86</b>	<b>604,491.83</b>	<b>478,614.00</b>
	<b>Utilities</b>											
5802	Gas & Electric	168,471.26	118,232.85	126,024.29	137,473.12	140,572.73	121,031.20	125,592.33	177,933.96	190,267.73	176,000.00	175,500.00
5803	Propane	18,572.02	13,228.78	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	35,417.35	25,699.55	40,000.00	40,000.00
	<b>Total Utilities</b>	<b>187,043.28</b>	<b>131,461.63</b>	<b>144,137.80</b>	<b>161,690.44</b>	<b>162,426.82</b>	<b>137,398.04</b>	<b>144,680.63</b>	<b>213,351.31</b>	<b>215,967.28</b>	<b>216,000.00</b>	<b>215,500.00</b>
	<b>Materials &amp; Supplies</b>											
5806	Building Supplies	3,836.63	5,611.74	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	4,862.84	3,769.30	7,000.00	7,000.00
5810	Site Supplies	14,740.30	21,600.63	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	25,990.46	23,439.83	32,000.00	30,000.00
5824	Sand, Gravel & Stone	134,812.27	149,950.89	149,096.67	174,466.26	199,892.60	195,500.03	199,992.43	219,838.49	252,394.05	250,000.00	255,000.00
5826	Seed & Mulch	19,183.70	29,288.41	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,228.00	40,812.60	41,510.00	41,500.00
	<b>Total Materials &amp; Supplies</b>	<b>172,572.90</b>	<b>206,451.67</b>	<b>196,175.69</b>	<b>237,040.18</b>	<b>260,724.90</b>	<b>239,650.20</b>	<b>229,977.06</b>	<b>286,919.79</b>	<b>320,415.78</b>	<b>330,510.00</b>	<b>333,500.00</b>
	<b>Professional Fees</b>											
5924	Legal	57,298.07	38,641.00	36,188.70	42,106.85	62,289.46	81,530.03	180,104.25	50,422.25	52,310.08	76,140.80	70,500.00
5926	Investment Banking Fees	24,356.34	31,927.01	33,586.00	34,796.33	35,652.96	36,792.85	37,323.30	37,658.24	37,929.06	49,090.24	50,106.00
5928...	Accounting Fees	39,500.00	37,000.00	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	37,700.00	34,600.00	45,100.00	56,400.00
5970	Consulting	38,831.96	122,950.07	228,770.45	258,025.00	87,794.56	133,761.90	212,098.55	346,573.43	63,110.59	190,899.50	78,665.00



Summary of All Units  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Total Professional Fees</b>	<b>159,986.37</b>	<b>230,518.08</b>	<b>332,545.15</b>	<b>373,428.18</b>	<b>219,736.98</b>	<b>290,984.78</b>	<b>467,026.10</b>	<b>472,353.92</b>	<b>187,949.73</b>	<b>361,230.54</b>	<b>255,671.00</b>
	<b>Repairs &amp; Maintenance</b>											
5804	Building Maintenance & Re...	29,546.41	46,010.62	35,931.83	56,893.36	41,198.53	52,225.17	62,949.37	28,785.07	34,118.18	39,656.79	42,600.00
5808	Site Maint & Repair	31,579.71	27,929.77	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	26,963.41	26,651.33	39,525.15	58,500.00
5812	Pipeline Maintenance	57,857.28	72,443.94	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	50,354.30	144,078.75	80,049.41	85,000.00
	<b>Total Repairs &amp; Maintena...</b>	<b>118,983.40</b>	<b>146,384.33</b>	<b>147,576.72</b>	<b>162,421.45</b>	<b>96,470.22</b>	<b>150,613.77</b>	<b>177,029.64</b>	<b>106,102.78</b>	<b>204,848.26</b>	<b>159,231.35</b>	<b>186,100.00</b>
	<b>Automobile</b>											
5601	Auto/Light Truck Rep. & M...	16,669.92	25,628.24	17,258.34	28,128.30	22,506.89	23,407.23	32,923.43	28,518.14	35,771.91	38,961.50	49,357.00
5602	Auto/Light Truck Fuel	78,859.55	52,235.18	51,033.67	60,602.84	72,997.11	69,573.93	54,303.12	91,582.68	110,657.60	117,762.56	117,189.00
5603	Auto/Light Truck Rental/Le...	88,382.38	95,391.04	112,826.82	145,864.47	166,931.71	192,299.92	190,999.96	185,100.00	150,300.00	227,550.00	283,200.00
5604	Parts & Supplies	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Vehicle Ins	22,715.34	17,813.58	20,777.52	20,749.31	25,238.04	31,347.91	39,317.84	35,030.51	36,541.52	55,170.00	70,400.00
	<b>Total Automobile</b>	<b>206,627.19</b>	<b>191,312.04</b>	<b>201,896.35</b>	<b>255,344.92</b>	<b>287,673.75</b>	<b>316,628.99</b>	<b>317,544.35</b>	<b>340,231.33</b>	<b>333,271.03</b>	<b>439,444.06</b>	<b>520,146.00</b>
	<b>Computer</b>											
5124	Computer Equipment	26,002.83	31,742.18	36,472.43	38,204.35	62,698.53	55,106.30	86,165.52	65,605.51	60,480.25	85,640.00	73,140.00
5126	Computer Maintenance	329.09	968.98	6,933.66	31,599.38	2,881.75	12,273.00	4,965.19	1,080.00	0.00	5,809.00	15,000.00
5128	Programming & Software	66,632.67	76,312.49	62,978.98	64,485.00	148,635.82	169,254.44	135,253.13	183,802.24	171,716.37	211,125.61	262,480.00
5129	ECMS Expense	20,000.00	19,166.00	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	28,974.75	28,980.74	41,675.00	45,000.00
6108	Web Page Design & Maint...	1,825.83	2,275.38	9,675.87	10,059.88	2,359.88	2,359.88	3,109.88	5,550.00	3,019.90	6,822.00	6,122.00
5906	GIS	24,828.75	34,379.11	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	25,080.87	27,243.96	38,944.00	45,440.00
	<b>Total Computer</b>	<b>139,619.17</b>	<b>164,844.14</b>	<b>172,476.51</b>	<b>200,999.03</b>	<b>276,734.04</b>	<b>291,870.08</b>	<b>286,038.57</b>	<b>310,093.37</b>	<b>291,441.22</b>	<b>390,015.61</b>	<b>447,182.00</b>
6122	Bad Debt Expense	250,000.00	0.00	0.00	245,149.93	12,112.35	630,223.86	(24,042.38)	212,182.78	76,385.67	0.00	0.00
6114	Insurance	278,915.05	343,603.29	341,240.68	358,209.00	383,826.53	413,766.62	434,325.68	460,080.91	544,933.51	591,400.00	639,800.00
6120	Grants	0.00	0.00	631,753.16	524,871.32	732,672.04	731,174.64	1,162,315.66	296,215.05	507,984.90	154,000.00	200,000.00
6208	NYS Administrative Asse...	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	125,050.00	125,051.00
7032	Depreciation	9,361,196.49	9,741,457.15	10,121,531.28	10,990,417.61	9,062,315.33	8,241,957.08	7,707,830.50	8,869,412.83	10,170,868.88	12,194,800.00	12,322,700.00
7002	Amortization	(9,549.45)	(33,949.61)	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	26,943.00	30,456.19	30,400.00	31,596.00
7003	Amortization, Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251,097.99	0.00	120,000.00
6202	Interest Expense	267,478.61	259,029.17	343,344.28	335,702.03	322,626.62	517,767.83	659,482.06	640,745.54	618,927.95	1,053,965.00	1,300,862.00
7170	Debt Issuance Costs	0.00	173,545.29	0.00	0.00	0.00	128,847.57	0.00	0.00	20,000.00	2,280.00	100,000.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,885.00	85,000.00
	<b>Total Expenses</b>	<b>23,404,711.66</b>	<b>24,011,814.61</b>	<b>26,823,412.93</b>	<b>28,343,845.51</b>	<b>26,986,111.20</b>	<b>28,275,109.83</b>	<b>28,839,575.07</b>	<b>28,970,632.85</b>	<b>31,848,021.80</b>	<b>37,186,179.40</b>	<b>38,406,787.00</b>
	<b>Change in Net Position</b>	<b><u>2,389,657.28</u></b>	<b><u>1,570,779.71</u></b>	<b><u>1,563,106.30</u></b>	<b><u>(1,737,460.31)</u></b>	<b><u>1,008,708.69</u></b>	<b><u>785,911.32</u></b>	<b><u>(3,992,024.60)</u></b>	<b><u>(2,799,667.68)</u></b>	<b><u>(3,041,076.13)</u></b>	<b><u>(5,695,776.00)</u></b>	<b><u>3,048,375.00</u></b>

Administration  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Grant Revenue</b>											
4183	NY State Grants	\$15,516.80	\$7,998.00	\$6,690.00	\$0.00	\$5,175.00	\$8,916.25	\$5,851.25	\$3,952.50	\$8,945.00	\$0.00	\$0.00
	<b>Total Grant Revenue</b>	<b>15,516.80</b>	<b>7,998.00</b>	<b>6,690.00</b>	<b>0.00</b>	<b>5,175.00</b>	<b>8,916.25</b>	<b>5,851.25</b>	<b>3,952.50</b>	<b>8,945.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Other Income</b>											
4164	Miscellaneous	89,490.01	111,356.23	112,829.61	145,898.80	169,865.86	192,300.65	191,828.79	197,541.54	151,309.57	191,100.00	283,200.00
	<b>Total Other Income</b>	<b>89,490.01</b>	<b>111,356.23</b>	<b>112,829.61</b>	<b>145,898.80</b>	<b>169,865.86</b>	<b>192,300.65</b>	<b>191,828.79</b>	<b>197,541.54</b>	<b>151,309.57</b>	<b>191,100.00</b>	<b>283,200.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>15,188.21</b>	<b>43,900.00</b>	<b>37,551.84</b>	<b>23,100.00</b>	<b>49,163.68</b>	<b>34,266.40</b>	<b>19,432.75</b>	<b>5,300.00</b>	<b>36,211.46</b>	<b>104,000.00</b>	<b>104,000.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	118,921.88	175,147.77	182,432.87	215,924.56	310,346.81	302,999.95	115,152.82	81,065.19	155,353.26	228,580.00	301,595.00
4202...	Mark to Market Adjustment	20,022.44	(15,580.30)	(114,133.01)	(76,561.41)	94,113.50	87,766.80	(1,821.42)	(72,695.00)	(6,605.24)	0.00	0.00
	<b>Total Interest Income</b>	<b>138,944.32</b>	<b>159,567.47</b>	<b>68,299.86</b>	<b>139,363.15</b>	<b>404,460.31</b>	<b>390,766.75</b>	<b>113,331.40</b>	<b>8,370.19</b>	<b>148,748.02</b>	<b>228,580.00</b>	<b>301,595.00</b>
	<b>Total Income</b>	<b>259,139.34</b>	<b>322,821.70</b>	<b>225,371.31</b>	<b>308,361.95</b>	<b>628,664.85</b>	<b>626,250.05</b>	<b>330,444.19</b>	<b>215,164.23</b>	<b>345,214.05</b>	<b>523,680.00</b>	<b>688,795.00</b>
	<b>Salaries</b>											
	Administrative Wages	36,808.83	33,250.83	47,132.28	49,912.79	850,999.68	1,133,338.47	1,153,045.89	1,182,517.09	1,272,628.99	1,317,952.00	1,439,305.00
	Engineering Wages	0.00	0.00	0.00	0.00	0.00	0.00	1,233.77	0.00	0.00	0.00	0.00
	Telecom Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,131.31	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,007.13	0.00	0.00
	WQ Wages	0.00	0.00	69.28	0.00	0.00	813.31	0.00	0.00	0.00	0.00	0.00
5002 -...	Overtime Wages	0.00	617.25	93.29	149.00	541.76	876.63	22.36	428.95	645.77	1,000.00	1,000.00
	<b>Total Salaries</b>	<b>36,808.83</b>	<b>33,868.08</b>	<b>47,294.85</b>	<b>50,061.79</b>	<b>851,541.44</b>	<b>1,135,028.41</b>	<b>1,154,302.02</b>	<b>1,182,946.04</b>	<b>1,281,413.20</b>	<b>1,318,952.00</b>	<b>1,440,305.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	2,564.52	2,509.48	3,221.97	3,399.65	58,503.82	75,927.52	82,633.13	82,039.66	87,977.58	87,897.00	94,153.00
5032 -...	Pension Expense	7,301.51	4,922.56	10,477.51	9,899.49	114,602.92	162,517.64	309,626.32	70,567.53	19,305.30	131,321.00	171,441.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,160.64	8,295.72	8,446.00	9,067.00
5033...	Health Insurance	1,266.86	1,534.71	650.00	600.00	71,594.40	123,701.58	107,815.20	118,178.49	117,437.27	168,977.00	208,549.00
5041...	Retiree Health Insurance	43,417.43	47,574.27	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	74,048.52	104,701.66	122,409.00	114,141.00
5034...	Workers Comp	231.20	542.71	138.97	122.23	1,789.73	3,379.30	1,485.30	1,760.75	1,500.84	1,958.00	1,854.00
5035 -...	Disability Insurance	5.04	8.04	8.13	8.49	708.82	891.78	1,011.56	2,695.77	3,149.51	3,377.00	4,682.00
5036	Unemployment	1,704.96	9,669.00	797.50	0.00	0.00	0.00	6,592.94	0.00	19,727.94	10,000.00	10,000.00
5042 -...	Post Retire Overhead	1,454.78	2,219.42	2,033.60	2,136.46	75,466.33	(30,397.60)	(62,244.64)	(55,398.36)	(81,637.48)	80,730.00	86,229.00
5051	Benefit Admin. Fees	7,238.99	7,393.08	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	12,136.48	8,732.75	10,780.00	10,900.00
5054	Employee Physicals & Scr...	434.00	823.00	554.00	304.25	22.00	1,141.25	1,738.00	547.75	897.00	1,990.00	1,028.00
	<b>Total Fringe Benefits</b>	<b>65,619.29</b>	<b>77,196.27</b>	<b>80,377.16</b>	<b>72,249.16</b>	<b>385,566.48</b>	<b>406,044.83</b>	<b>526,754.00</b>	<b>319,737.23</b>	<b>290,088.09</b>	<b>627,885.00</b>	<b>712,044.00</b>
	<b>Operations &amp; Maintenance</b>											
5134	Maintenance Contracts	4,527.60	5,111.88	6,395.51	3,087.51	2,587.30	2,132.57	1,070.52	2,269.43	2,211.99	3,266.00	3,043.00
5403	Safety Equipment & Supplies	4,486.33	4,896.53	3,883.77	5,029.88	6,892.65	3,650.49	13,957.00	5,470.13	6,399.50	4,604.00	4,400.00

Administration Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
6106	Annual Report	6,925.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total O &amp; M</b>	<b>15,939.39</b>	<b>10,008.41</b>	<b>10,279.28</b>	<b>8,117.39</b>	<b>9,479.95</b>	<b>5,783.06</b>	<b>15,027.52</b>	<b>7,739.56</b>	<b>8,611.49</b>	<b>7,870.00</b>	<b>7,443.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	2,451.62	4,018.77	4,942.86	5,495.00	9,371.47	4,934.93	4,767.81	3,176.60	8,791.96	5,945.00	6,645.00
5102	Office Rent	58,173.30	55,545.18	55,530.74	55,653.05	68,348.80	74,216.84	108,150.80	121,901.95	120,032.43	120,006.00	119,940.00
5103	Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(262,186.08)	0.00	(124,940.00)
6203	Interest Expense, Lease R...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,911.21	0.00	5,000.00
5104	Office Supplies	8,512.83	6,902.05	8,436.41	8,919.93	5,253.65	8,311.19	9,933.33	5,895.00	5,559.79	7,000.00	7,000.00
5110	Postage & Shipping	5,315.65	5,351.29	5,161.69	5,167.06	5,424.97	5,211.02	5,218.26	6,624.00	3,941.90	7,909.00	8,447.00
5112	Telephone	3,022.30	2,498.11	2,622.37	2,735.65	3,022.73	3,656.44	2,907.13	3,429.55	3,511.71	4,979.00	981.00
5114	Cellular Services	2,659.98	2,510.00	1,411.61	1,826.81	2,320.00	4,328.14	5,498.57	5,029.35	5,231.80	5,400.00	5,400.00
5118	Other Communications	11,453.92	10,348.80	7,382.42	7,315.09	8,089.39	8,003.76	9,392.82	9,042.45	10,381.79	9,720.00	16,300.00
5120	Dues & Subscriptions	3,038.67	3,409.00	3,343.60	4,049.20	4,393.20	4,844.48	3,075.00	2,045.08	4,217.08	7,000.00	6,600.00
5122	Public Info & Advertising	1,875.00	1,149.75	1,054.59	493.74	1,708.67	3,677.34	8,991.73	2,546.52	4,397.22	10,680.00	23,214.00
5123	Promotional Materials	2,136.73	11,101.90	1,595.00	4,951.54	2,939.25	2,327.01	0.00	1,583.78	3,554.38	4,500.00	8,000.00
5130	Office Equipment	853.70	0.00	5,532.45	12,151.64	0.00	6,079.67	3,966.54	10,000.38	20,498.70	5,000.00	16,893.00
5170	Other Office Expenses	710.66	3,875.76	6,082.00	3,531.69	420.00	1,075.10	986.20	3,520.86	1,049.77	806.00	1,306.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	836.17	623.59	523.60	523.60	81.60	0.00	0.00
5202	Employee Mileage Reimbu...	5,084.79	5,574.11	4,055.20	4,902.73	3,396.84	4,821.13	1,040.84	1,948.24	4,827.90	5,725.00	5,000.00
5204	Empl. Meals & Incidental	3,688.54	2,084.84	1,511.37	1,259.51	384.37	1,697.23	0.00	42.00	1,579.92	500.00	500.00
5206	Empl. Lodging	2,622.41	2,223.20	2,654.00	2,646.91	1,286.00	3,102.00	0.00	0.00	0.00	500.00	500.00
5270	Travel & Meeting Expense	1,945.35	2,332.47	2,492.45	2,508.72	1,689.34	2,664.83	2,270.10	3,388.00	2,906.60	4,270.00	4,500.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	582.00	0.00	0.00
5370	Training & Development	16,329.41	16,372.81	9,704.00	7,201.00	10,704.81	13,870.30	3,662.65	5,158.65	1,231.14	8,148.50	12,800.00
5402	Employee Uniforms	0.00	576.00	678.00	822.00	168.00	981.09	1,143.00	1,084.86	704.96	1,425.00	1,500.00
5404	Safety Training	0.00	0.00	0.00	0.00	0.00	0.00	5.95	7,020.00	8,352.85	16,418.00	11,000.00
5508	Cleaning Services	3,640.00	3,500.00	3,640.00	3,810.00	3,640.00	3,880.00	9,650.00	11,440.00	10,710.00	11,830.00	10,920.00
5570	Other General Expense	(20.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6102	Board Member Travel & Ex...	766.20	2,319.15	819.44	641.18	827.44	650.84	876.65	646.35	93.60	1,200.00	875.00
6104	Sponsorships	2,710.00	2,600.00	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	5,000.00	4,750.00	4,150.00	4,620.00
	<b>Total Office &amp; Admin</b>	<b>136,970.54</b>	<b>144,293.19</b>	<b>129,650.20</b>	<b>139,366.45</b>	<b>137,305.10</b>	<b>167,938.93</b>	<b>184,060.98</b>	<b>211,047.22</b>	<b>(24,285.77)</b>	<b>243,111.50</b>	<b>153,001.00</b>
	<b>Professional Fees</b>											
5924	Legal	29,540.57	25,313.37	15,504.03	16,995.39	33,862.06	23,857.20	59,208.75	27,352.50	23,904.00	32,255.00	34,000.00
5926	Investment Banking Fees	5,527.27	6,680.78	7,068.59	7,116.89	7,636.85	7,334.96	6,410.21	6,572.98	5,147.59	5,900.00	5,500.00
5928...	Accounting Fees	39,500.00	37,000.00	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	37,700.00	34,600.00	45,100.00	56,400.00
5970	Consulting	12,250.00	4,184.19	10,750.00	10,281.00	0.00	10,161.50	72,767.09	56,745.00	13,108.00	13,780.00	22,665.00
	<b>Total Professional Fees</b>	<b>86,817.84</b>	<b>73,178.34</b>	<b>67,322.62</b>	<b>72,893.28</b>	<b>75,498.91</b>	<b>80,253.66</b>	<b>175,886.05</b>	<b>128,370.48</b>	<b>76,759.59</b>	<b>97,035.00</b>	<b>118,565.00</b>
	<b>Automobile</b>											

Administration  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5601	Auto/Light Truck Rep. & M...	706.23	980.18	977.95	277.38	485.07	651.26	1,018.33	379.57	6,041.43	1,961.50	837.00
5602	Auto/Light Truck Fuel	430.33	671.38	341.09	286.74	215.66	198.85	0.00	15.88	50.67	201.00	189.00
	<b>Total Automobile</b>	<b>1,136.56</b>	<b>1,651.56</b>	<b>1,319.04</b>	<b>564.12</b>	<b>700.73</b>	<b>850.11</b>	<b>1,018.33</b>	<b>395.45</b>	<b>6,092.10</b>	<b>2,162.50</b>	<b>1,026.00</b>
	<b>Computer</b>											
5124	Computer Equipment	13,087.64	6,025.73	14,489.87	10,832.00	37,427.13	25,637.00	54,193.32	23,369.65	17,057.29	40,640.00	38,340.00
5126	Computer Maintenance	329.09	968.98	6,384.63	31,249.38	1,713.75	12,273.00	4,965.19	1,080.00	0.00	5,809.00	15,000.00
5128	Programming & Software	61,070.23	68,832.28	50,501.67	47,305.65	92,098.49	103,221.79	103,408.16	145,787.87	138,096.00	161,299.00	200,804.00
5129	ECMS Expense	20,000.00	19,166.00	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	28,974.75	28,980.74	41,675.00	45,000.00
6108	Web Page Design & Maint...	993.38	1,317.63	7,175.87	10,059.88	2,359.88	2,359.88	2,359.88	4,800.00	2,269.90	6,072.00	5,372.00
	<b>Total Computer</b>	<b>95,480.34</b>	<b>96,310.62</b>	<b>96,053.43</b>	<b>116,031.91</b>	<b>151,711.80</b>	<b>162,147.59</b>	<b>193,232.16</b>	<b>204,012.27</b>	<b>186,403.93</b>	<b>255,495.00</b>	<b>304,516.00</b>
6114	<b>Insurance</b>	<b>14,783.83</b>	<b>15,713.56</b>	<b>16,605.58</b>	<b>18,274.17</b>	<b>17,462.94</b>	<b>17,614.61</b>	<b>18,663.11</b>	<b>18,996.75</b>	<b>18,432.44</b>	<b>19,300.00</b>	<b>21,600.00</b>
6190...	<b>Admin Allocation</b>	<b>(367,504.74)</b>	<b>(403,869.65)</b>	<b>(316,250.55)</b>	<b>(416,091.92)</b>	<b>(1,675,740.19)</b>	<b>(1,985,649.29)</b>	<b>(2,170,806.33)</b>	<b>(2,104,877.09)</b>	<b>(2,051,632.37)</b>	<b>(2,405,187.00)</b>	<b>(2,534,259.00)</b>
7032	<b>Depreciation</b>	<b>157,438.18</b>	<b>162,336.50</b>	<b>183,982.11</b>	<b>216,299.05</b>	<b>224,925.68</b>	<b>248,337.72</b>	<b>254,175.20</b>	<b>226,395.86</b>	<b>194,086.67</b>	<b>285,800.00</b>	<b>307,400.00</b>
7003	<b>Amortization, Lease ROU</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>251,097.99</b>	<b>0.00</b>	<b>120,000.00</b>
6901	<b>Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,885.00</b>	<b>30,000.00</b>
	<b>Total Expenses</b>	<b>243,490.06</b>	<b>210,686.88</b>	<b>316,633.72</b>	<b>277,765.40</b>	<b>178,452.84</b>	<b>238,349.63</b>	<b>352,313.04</b>	<b>194,763.77</b>	<b>237,067.36</b>	<b>463,309.00</b>	<b>681,641.00</b>
	<b>Change in Net Position</b>	<b>15,649.28</b>	<b>112,134.82</b>	<b>(91,262.41)</b>	<b>30,596.55</b>	<b>450,212.01</b>	<b>387,900.42</b>	<b>(21,868.85)</b>	<b>20,400.46</b>	<b>108,146.69</b>	<b>60,371.00</b>	<b>7,154.00</b>



Materials Management  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$7,477,361.91	\$8,088,476.30	\$6,694,313.42	\$5,791,875.97	\$6,245,615.08	\$7,219,027.58	\$7,234,577.82	\$7,942,876.21	\$7,170,619.11	\$7,100,663.00	\$7,149,532.00
4006	Replacement Reserve Tip I...	428,159.52	222,626.08	1,103,543.68	892,316.96	1,107,093.28	511,134.88	620,103.54	417,202.19	1,277,379.50	1,438,650.00	1,671,217.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287,499.60	1,532,855.40	1,918,200.00	2,387,454.00
4008	Closure Reserve Tip Income	481,679.48	445,252.16	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	656,160.88	894,165.68	839,212.00	1,074,354.00
4012	Capital Reserve Tip Income	0.00	0.00	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00	0.00	0.00	0.00
4013	Landfill Gas Tip Income	0.00	0.00	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00	0.00	0.00	0.00
	<b>Total Customer Billings</b>	<b>8,387,200.91</b>	<b>8,756,354.54</b>	<b>9,453,172.62</b>	<b>8,636,136.29</b>	<b>9,290,121.60</b>	<b>9,093,188.76</b>	<b>8,526,460.21</b>	<b>9,303,738.88</b>	<b>10,875,019.69</b>	<b>11,296,725.00</b>	<b>12,282,557.00</b>
	<b>Waste Diversion Revenue</b>											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,211.54	98,543.93	0.00	0.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	0.00	0.00	153,390.72	0.00	0.00	0.00	0.00
4061	Recycling Revenue - Mattr...	0.00	0.00	0.00	0.00	0.00	0.00	100,908.00	111,561.50	90,337.00	0.00	0.00
	<b>Total Waste Diversion Re...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>254,298.72</b>	<b>200,773.04</b>	<b>188,880.93</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grant Revenue</b>											
4183	NY State Grants	247,648.17	654,114.77	22,727.80	295,747.13	73,019.14	0.00	248,245.15	43,946.70	172,231.78	97,975.00	150,351.00
	<b>Total Grant Revenue</b>	<b>247,648.17</b>	<b>654,114.77</b>	<b>22,727.80</b>	<b>295,747.13</b>	<b>73,019.14</b>	<b>0.00</b>	<b>248,245.15</b>	<b>43,946.70</b>	<b>172,231.78</b>	<b>97,975.00</b>	<b>150,351.00</b>
	<b>Other Income</b>											
4164	Miscellaneous	12,607.28	25,043.63	119,856.99	18,552.30	19,516.65	50,143.61	22,266.89	7,442.13	17,855.87	10,000.00	10,000.00
4166	LFGTE Revenue	1,058,804.35	1,025,769.75	679,099.47	758,258.16	581,414.66	657,210.81	525,681.39	546,831.81	572,551.33	540,884.00	431,629.00
4190	Recovery of Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314.52	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>1,071,411.63</b>	<b>1,050,813.38</b>	<b>798,956.46</b>	<b>776,810.46</b>	<b>600,931.31</b>	<b>707,354.42</b>	<b>547,948.28</b>	<b>554,588.46</b>	<b>590,407.20</b>	<b>550,884.00</b>	<b>441,629.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>17,900.00</b>	<b>54,926.00</b>	<b>44,461.14</b>	<b>6,100.00</b>	<b>41,710.00</b>	<b>47,025.00</b>	<b>62,033.39</b>	<b>8,200.00</b>	<b>29,911.20</b>	<b>120,000.00</b>	<b>45,000.00</b>
<b>4200</b>	<b>Gain on Trade-In of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>860,000.00</b>
	<b>Interest Income</b>											
4106...	Trustee Interest	332,637.62	263,501.22	360,382.93	257,996.41	285,843.85	375,959.79	61,628.25	11,563.33	39,255.28	15,756.00	69,631.00
4108	Reserve Interest	38,410.14	42,866.89	65,670.09	90,148.45	112,475.54	131,211.11	68,543.39	65,833.81	110,906.65	94,765.00	172,228.00
4116	Replace Reserve Interest I...	52,872.58	81,064.52	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	52,823.67	117,923.70	157,642.00	194,044.00
4117	Liner Reserve Interest Inco...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,478.34	69,069.28	131,447.00	197,888.00
4118	Closure Reserve Interest In...	113,702.22	110,808.41	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,499.79	132,051.41	250,056.00	356,209.00
4119	Post Close Interest Income	139,753.77	123,603.20	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	57,354.92	56,593.45	188,639.00	145,494.00
4120	Wetlands Mitigation Interes...	3,083.66	16,979.52	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	7,868.97	3,222.30	3,551.00	2,815.00
4202...	Mark to Market Adjustment	638,254.76	108,429.61	(718,901.59)	(225,216.60)	379,903.56	472,652.33	(211,331.64)	(914,547.97)	(519,072.63)	0.00	0.00
	<b>Total Interest Income</b>	<b>1,318,714.75</b>	<b>747,253.37</b>	<b>80,944.71</b>	<b>517,955.82</b>	<b>1,259,916.62</b>	<b>1,493,292.36</b>	<b>225,902.76</b>	<b>(616,125.14)</b>	<b>9,949.44</b>	<b>841,856.00</b>	<b>1,138,309.00</b>
	<b>Total Income</b>	<b>11,042,875.46</b>	<b>11,263,462.06</b>	<b>10,400,262.73</b>	<b>10,232,749.70</b>	<b>11,265,698.67</b>	<b>11,340,860.54</b>	<b>9,864,888.51</b>	<b>9,495,121.94</b>	<b>11,866,400.24</b>	<b>12,907,440.00</b>	<b>14,917,846.00</b>
	<b>Salaries</b>											
	Administrative Wages	322,468.61	313,819.28	276,446.32	299,822.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Materials Management  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	Engineering Wages	168,167.88	150,888.59	114,534.43	91,539.52	111,614.53	45,616.86	127,016.90	174,139.38	196,423.63	180,507.00	242,731.00
	Telecom Wages	0.00	6,744.38	24,707.46	31,558.30	31,077.15	0.00	0.00	0.00	4,333.37	0.00	0.00
	Regional Development Wa...	0.00	1,057.60	77.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MMF Wages	971,334.39	1,047,109.89	1,159,253.46	1,209,042.60	1,257,362.12	1,338,259.50	1,348,531.38	1,264,454.67	1,337,792.21	1,515,087.00	1,523,345.00
	WQ Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,766.20	55.20	0.00	0.00
5002 -...	Overtime Wages	20,316.39	16,459.65	23,286.32	31,121.45	33,399.06	20,081.22	21,153.47	35,220.03	93,749.86	33,260.00	31,338.00
5005	On-Call Stipend	7,800.00	7,950.00	7,500.00	7,950.00	7,800.00	7,650.00	7,800.00	7,500.00	7,800.00	7,800.00	7,800.00
	<b>Total Salaries</b>	<b>1,490,087.27</b>	<b>1,544,029.39</b>	<b>1,605,805.46</b>	<b>1,671,034.01</b>	<b>1,441,252.86</b>	<b>1,411,607.58</b>	<b>1,504,501.75</b>	<b>1,483,080.28</b>	<b>1,640,154.27</b>	<b>1,736,654.00</b>	<b>1,805,214.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	106,187.51	116,547.14	113,510.28	118,970.82	101,889.19	98,631.15	104,096.59	105,129.18	121,003.01	112,177.00	117,064.00
5032 -...	Pension Expense	278,135.33	203,150.59	317,213.43	310,668.11	177,994.17	195,455.15	478,120.26	113,523.50	25,236.93	208,309.00	258,909.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367.50	950.38	3,051.00	0.00
5033...	Health Insurance	196,722.99	214,240.16	176,888.78	185,144.36	209,286.54	238,013.50	244,879.79	220,002.90	233,980.47	270,293.00	279,979.00
5034...	Workers Comp	68,293.62	83,317.37	74,785.06	83,532.21	83,291.57	100,036.23	59,785.58	78,174.87	63,786.75	73,296.00	69,495.00
5035 -...	Disability Insurance	1,019.31	1,017.77	1,229.26	1,249.94	1,062.38	1,079.30	889.59	4,503.16	5,632.40	5,673.00	7,640.00
5042 -...	Post Retire Overhead	167,821.34	166,838.75	174,349.51	176,587.74	140,385.23	137,716.12	139,251.03	124,471.20	125,299.14	135,620.00	140,689.00
5054	Employee Physicals & Scr...	4,309.00	6,164.92	4,220.00	5,125.00	7,100.20	8,202.10	3,175.25	6,610.65	8,259.50	8,190.00	8,000.00
	<b>Total Fringe Benefits</b>	<b>822,489.10</b>	<b>791,276.70</b>	<b>862,196.32</b>	<b>881,278.18</b>	<b>721,009.28</b>	<b>779,133.55</b>	<b>1,030,198.09</b>	<b>652,782.96</b>	<b>584,148.58</b>	<b>816,609.00</b>	<b>881,776.00</b>
	<b>Operations &amp; Maintenance</b>											
5062	Third Party Temporary - O&M	96,042.31	16,116.21	18,033.78	18,657.42	17,526.60	34,898.43	0.00	0.00	18,506.88	8,093.39	0.00
5403	Safety Equipment & Supplies	10,114.39	11,919.05	12,211.28	11,875.75	11,874.05	10,679.78	10,409.98	14,594.27	6,709.51	14,000.00	20,933.00
5702	Large Equipment Parts	112,323.71	88,818.86	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,059.31	105,520.48	120,000.00	120,000.00
5703	Small Equipment	0.00	0.00	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	3,381.26	21,176.76	30,000.00	30,000.00
5704	O&M Supplies	12,627.35	15,052.60	14,080.70	19,638.23	11,823.67	13,927.00	10,320.69	15,335.39	17,515.36	20,000.00	20,000.00
5708	Fuels	254,296.27	144,776.22	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	296,470.09	470,504.15	449,810.00	450,000.00
5710	Lubricants	12,567.90	13,801.24	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	11,526.02	12,969.79	15,000.00	15,000.00
5712	Purchased Maintenance &...	46,773.01	51,850.63	38,701.31	71,304.95	53,903.29	89,927.55	74,590.76	63,953.40	83,290.13	95,000.00	68,780.00
5716	Equipment Rental	1,910.97	11,432.82	495.00	5,469.48	8,778.00	6,329.10	0.00	14,933.34	0.00	6,490.00	15,000.00
5718	Tires	6,444.96	5,261.83	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	14,039.30	17,419.88	25,000.00	20,000.00
5770	Other Tool, Equip & O&M	1,839.39	2,000.00	1,979.24	1,999.64	2,467.18	2,499.61	2,493.59	3,245.99	3,680.44	73,000.00	5,000.00
5815	Chemicals	16,668.69	29,608.03	30,736.71	15,418.20	6,490.04	16,969.55	6,077.24	8,274.46	12,197.48	12,000.00	12,000.00
5818	Leachate System Expense	0.00	0.00	0.00	0.00	0.00	0.00	5,512.57	14,775.50	4,849.40	10,500.00	10,000.00
5820	LFG Maintenance	38,564.44	42,508.17	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	54,052.37	41,186.87	50,000.00	60,000.00
5870	Natural Habitat Enhancem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,676.00	52,071.56	55,800.00	125,000.00
5932	Monitoring & Testing	69,544.29	88,813.95	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	161,473.91	130,209.48	187,000.00	191,490.00
6008	Contract Hauling	9,800.00	960.00	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	918.00	1,000.00	2,000.00	5,000.00
	<b>Total O &amp; M</b>	<b>689,517.68</b>	<b>522,919.61</b>	<b>577,829.83</b>	<b>665,827.01</b>	<b>677,214.30</b>	<b>721,039.68</b>	<b>548,098.85</b>	<b>839,708.61</b>	<b>998,808.17</b>	<b>1,173,693.39</b>	<b>1,168,203.00</b>
	<b>Recycling Transfer Station</b>											
5001-...	Material Reprocessing Wa...	0.00	0.00	0.00	0.00	0.00	66,144.00	147,843.04	186,106.63	71,106.25	0.00	0.00

Materials Management  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5002-...	Material Reprocessing OT	0.00	0.00	0.00	0.00	0.00	464.58	7,177.30	11,223.84	17,452.07	0.00	0.00
5031-...	FICA Expense	0.00	0.00	0.00	0.00	0.00	4,767.10	11,186.95	13,764.01	5,728.52	0.00	0.00
5032-...	Pension Expense	0.00	0.00	0.00	0.00	0.00	5,709.87	15,851.04	24,441.72	9,269.85	0.00	0.00
5033-...	Health Insurance	0.00	0.00	0.00	0.00	0.00	12,978.28	14,789.23	21,708.96	9,885.33	0.00	0.00
5034-...	Workers Comp	0.00	0.00	0.00	0.00	0.00	7,507.88	13,793.59	15,974.47	5,974.76	0.00	0.00
5035-...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	154.72	413.12	633.77	0.00	0.00
5042-...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	8,987.00	18,625.35	21,077.25	7,422.00	0.00	0.00
6300	RTS -Safety Equipment &...	0.00	0.00	0.00	0.00	0.00	1,853.43	2,222.10	2,020.63	1,039.59	0.00	0.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	0.00	0.00	3,522.38	5,758.87	3,893.17	4,988.43	0.00	0.00
6310	RTS - Small Equipment	0.00	0.00	0.00	0.00	0.00	6,130.99	3,898.96	670.83	0.00	0.00	0.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	0.00	0.00	10,502.05	3,519.12	1,238.14	57.98	0.00	0.00
6320	RTS - Fuels	0.00	0.00	0.00	0.00	0.00	2,287.67	5,453.91	5,752.00	4,945.41	0.00	0.00
6325	RTS - Purchased Maintena...	0.00	0.00	0.00	0.00	0.00	4,936.81	5,735.40	5,053.71	219.00	0.00	0.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	0.00	0.00	158.54	0.00	0.00	0.00	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	0.00	0.00	89,945.00	11,572.50	6,171.50	0.00	0.00
6335	RTS - Office Supplies	0.00	0.00	0.00	0.00	0.00	128.62	297.27	233.55	0.00	0.00	0.00
6345	RTS - Other Communications	0.00	0.00	0.00	0.00	0.00	374.91	1,831.24	1,639.60	1,516.51	0.00	0.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	368.24	1,152.07	1,438.98	434.52	0.00	0.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	0.00	0.00	3,120.48	4,225.67	10,218.91	5,402.08	0.00	0.00
6370	RTS - Propane	0.00	0.00	0.00	0.00	0.00	4,425.57	5,215.68	8,255.43	2,279.68	0.00	0.00
6375	RTS - Building Supplies	0.00	0.00	0.00	0.00	0.00	1,387.35	199.99	67.46	0.00	0.00	0.00
6380	RTS - Site Supplies	0.00	0.00	0.00	0.00	0.00	706.59	55.66	0.00	741.42	0.00	0.00
6385	RTS - Building Maintenan...	0.00	0.00	0.00	0.00	0.00	1,688.07	1,665.87	0.00	0.00	0.00	0.00
6390	RTS - Site Maintenance &...	0.00	0.00	0.00	0.00	0.00	3,020.59	470.00	2,360.00	1,350.45	0.00	0.00
6395	RTS - Auto/Light Truck Rep...	0.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00	575.00	0.00	0.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	383.98	573.73	312.11	0.00	0.00
	<b>Total Recycling Transfer...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151,462.46</b>	<b>361,610.55</b>	<b>349,698.64</b>	<b>157,506.23</b>	<b>0.00</b>	<b>0.00</b>
	<b>Waste Diversion</b>											
5125	Promotional Materials - RRR	79,246.01	50,951.05	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	52,350.30	8,488.50	10,435.50	30,000.00
6009	Household Hazardous Waste	54,845.38	46,006.20	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	75,498.80	128,389.84	146,480.00	170,000.00
6011	Recycling Incentive	0.00	0.00	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	56,589.30	57,852.50	0.00	0.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	310,533.85	0.00	337,679.93	312,972.50	130,604.57	0.00	0.00	0.00
6013	CRT Recycling	26,238.95	153,374.00	145,245.45	112,449.40	95,782.40	104,398.17	46,177.96	0.00	0.00	0.00	0.00
6017	Book Debinding	0.00	0.00	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,060.00	7,500.00	7,500.00	7,750.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	42,494.00	171,825.00	312,963.00	363,346.70	393,471.10	426,000.00	0.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	18,262.36	17,308.80	0.00	0.00	0.00	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	0.00	0.00	53,393.76	147,813.64	0.00	0.00	0.00	0.00
	<b>Total Waste Diversion</b>	<b>160,330.34</b>	<b>250,331.25</b>	<b>284,684.86</b>	<b>586,466.21</b>	<b>304,510.56</b>	<b>888,503.52</b>	<b>968,153.06</b>	<b>681,449.67</b>	<b>595,701.94</b>	<b>590,415.50</b>	<b>207,750.00</b>
<b>6002</b>	<b>Sewage Treatment</b>	<b>271,907.65</b>	<b>232,389.99</b>	<b>283,333.24</b>	<b>391,618.80</b>	<b>339,155.36</b>	<b>335,294.80</b>	<b>220,389.66</b>	<b>322,478.14</b>	<b>459,763.35</b>	<b>650,000.00</b>	<b>600,000.00</b>

Materials Management Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
6016...	Closure & Post Closure C...	699,099.54	744,728.94	846,789.46	640,861.62	1,037,920.58	851,891.25	723,478.00	798,347.34	1,276,972.24	1,460,136.00	1,757,503.00
6006	Host Community Benefits	695,645.89	712,175.92	884,301.09	735,924.92	928,647.88	772,063.15	719,411.08	795,855.61	966,011.98	967,228.00	981,563.00
6007	LFGTE Revenue Sharing	21,372.03	0.00	0.00	9,197.36	0.00	0.00	0.00	37,809.53	55,612.78	61,720.00	0.00
	Office & Administrative											
5053	Misc Employee Costs	501.00	856.50	431.20	1,083.00	582.23	751.99	0.00	0.00	1,360.70	1,900.00	1,500.00
5104	Office Supplies	3,385.12	4,130.92	3,530.36	2,710.83	2,850.59	1,367.02	2,983.43	3,597.14	4,377.01	5,000.00	5,000.00
5112	Telephone	5,600.80	6,200.82	6,388.13	6,560.51	6,837.33	7,537.05	7,397.32	7,691.05	7,443.77	7,279.00	5,061.00
5114	Cellular Services	6,242.77	6,531.61	6,810.00	6,845.25	7,624.72	6,932.37	7,206.66	6,882.07	8,498.49	9,700.00	11,000.00
5120	Dues & Subscriptions	1,534.95	1,703.83	2,534.95	1,836.60	1,539.00	1,981.99	1,461.50	2,839.00	2,251.00	2,500.00	1,500.00
5122	Public Info & Advertising	1,370.00	750.92	1,839.13	2,801.97	3,226.52	1,333.72	1,035.75	1,229.85	10,122.39	4,500.00	0.00
5123	Promotional Materials	7,478.07	5,644.21	8.10	5,972.59	6,819.68	5,187.79	3,310.00	0.00	1,822.08	9,020.00	0.00
5130	Office Equipment	0.00	7,435.17	395.00	56.91	0.00	210.67	1,484.08	787.33	4,786.86	4,000.00	4,000.00
5132	Office Equip Maintenance	751.17	1,085.68	540.00	540.00	0.00	529.20	529.20	568.32	648.06	1,200.00	1,200.00
5202	Employee Mileage Reimbu...	1,717.79	2,586.52	2,314.96	1,351.90	1,433.30	1,011.26	668.49	6,421.98	3,859.62	5,000.00	5,000.00
5204	Empl. Meals & Incidental	294.40	711.39	598.80	290.08	93.83	35.47	0.00	140.13	251.00	1,800.00	1,800.00
5206	Empl. Lodging	2,017.00	2,558.00	3,476.84	3,488.57	2,633.20	1,894.00	0.00	357.00	1,471.08	4,800.00	4,800.00
5270	Travel & Meeting Expense	359.75	128.99	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,535.00	350.00	0.00	0.00
5370	Training & Development	1,869.50	2,008.70	3,929.00	6,906.85	5,358.23	2,090.41	300.00	8,245.50	3,130.00	8,500.00	17,000.00
5402	Employee Uniforms	15,777.80	19,197.00	15,391.84	13,751.95	10,781.71	13,806.50	11,467.43	11,726.70	13,957.88	15,000.00	15,725.00
5508	Cleaning Services	7,280.00	4,031.25	4,625.00	9,225.00	10,657.50	9,540.00	12,400.00	12,320.00	12,860.60	15,000.00	0.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	829.14	1,800.00	3,955.00
6210	Trustee Fees	9,773.60	10,801.60	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00
	Total Office & Admin	65,953.72	76,363.11	62,739.91	72,448.61	67,213.04	57,709.44	57,243.86	73,341.07	85,019.68	104,499.00	85,041.00
	Utilities											
5802	Gas & Electric	53,463.86	39,633.01	39,487.83	39,683.29	38,036.28	34,773.66	38,186.54	49,881.46	48,988.22	50,000.00	50,000.00
5803	Propane	18,572.02	13,228.78	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	35,417.35	25,699.55	40,000.00	40,000.00
	Total Utilities	72,035.88	52,861.79	57,601.34	63,900.61	59,890.37	51,140.50	57,274.84	85,298.81	74,687.77	90,000.00	90,000.00
	Materials & Supplies											
5806	Building Supplies	3,836.63	5,611.74	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	4,862.84	3,769.30	7,000.00	7,000.00
5810	Site Supplies	14,740.30	21,600.63	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	25,990.46	23,439.83	32,000.00	30,000.00
5824	Sand, Gravel & Stone	134,812.27	149,950.89	149,096.67	174,466.26	199,892.60	195,500.03	199,992.43	219,838.49	252,394.05	250,000.00	255,000.00
5826	Seed & Mulch	19,183.70	29,288.41	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,228.00	40,812.60	41,510.00	41,500.00
	Total Materials & Supplies	172,572.90	206,451.67	196,175.69	237,040.18	260,724.90	239,650.20	229,977.06	286,919.79	320,415.78	330,510.00	333,500.00
	Professional Fees											
5924	Legal	3,464.75	571.13	4,860.77	3,433.50	780.00	2,550.00	4,168.75	4,798.75	9,311.20	5,845.00	7,500.00
5926	Investment Banking Fees	12,168.96	12,845.36	13,874.28	14,324.96	14,714.17	14,974.87	17,089.17	17,529.52	18,440.81	25,900.00	26,602.00
5970	Consulting	11,569.56	2,465.88	3,000.00	2,635.00	2,635.00	180.00	2,245.00	40,998.22	12,589.00	55,219.50	20,000.00



Materials Management Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Total Professional Fees</b>	<b>27,203.27</b>	<b>15,882.37</b>	<b>21,735.05</b>	<b>20,393.46</b>	<b>18,129.17</b>	<b>17,704.87</b>	<b>23,502.92</b>	<b>63,326.49</b>	<b>40,341.01</b>	<b>86,964.50</b>	<b>54,102.00</b>
	<b>Repairs &amp; Maintenance</b>											
5804	Building Maintenance & Re...	16,110.23	20,940.24	16,315.07	20,032.51	23,629.17	22,771.36	21,091.25	10,891.94	11,922.84	15,000.00	13,600.00
	<b>Total Repairs &amp; Maintena...</b>	<b>16,110.23</b>	<b>20,940.24</b>	<b>16,315.07</b>	<b>20,032.51</b>	<b>23,629.17</b>	<b>22,771.36</b>	<b>21,091.25</b>	<b>10,891.94</b>	<b>11,922.84</b>	<b>15,000.00</b>	<b>13,600.00</b>
	<b>Automobile</b>											
5603	Auto/Light Truck Rental/Le...	11,418.62	15,219.22	20,286.35	28,350.23	31,743.84	23,399.96	17,199.96	10,100.00	4,200.00	17,300.00	27,800.00
	<b>Total Automobile</b>	<b>11,418.62</b>	<b>15,219.22</b>	<b>20,286.35</b>	<b>28,350.23</b>	<b>31,743.84</b>	<b>23,399.96</b>	<b>17,199.96</b>	<b>10,100.00</b>	<b>4,200.00</b>	<b>17,300.00</b>	<b>27,800.00</b>
	<b>Computer</b>											
5124	Computer Equipment	1,711.20	8,874.81	7,985.47	6,080.61	1,762.53	8,116.28	9,635.25	18,511.67	7,564.42	9,000.00	11,000.00
5128	Programming & Software	3,662.44	3,662.44	10,485.74	4,834.62	15,053.93	5,039.84	5,239.06	5,296.85	7,052.14	9,316.61	16,195.00
6108	Web Page Design & Maint...	832.45	957.75	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Computer</b>	<b>6,206.09</b>	<b>13,495.00</b>	<b>20,971.21</b>	<b>10,915.23</b>	<b>16,816.46</b>	<b>13,156.12</b>	<b>14,874.31</b>	<b>23,808.52</b>	<b>14,616.56</b>	<b>18,316.61</b>	<b>27,195.00</b>
<b>6122</b>	<b>Bad Debt Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,112.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6114</b>	<b>Insurance</b>	<b>124,003.61</b>	<b>150,617.31</b>	<b>142,571.68</b>	<b>149,906.03</b>	<b>153,519.64</b>	<b>171,307.63</b>	<b>179,538.63</b>	<b>180,341.22</b>	<b>224,918.79</b>	<b>241,500.00</b>	<b>255,500.00</b>
<b>6190...</b>	<b>Admin Allocation</b>	<b>107,336.09</b>	<b>113,376.04</b>	<b>112,277.31</b>	<b>145,982.37</b>	<b>702,056.51</b>	<b>784,408.75</b>	<b>844,299.87</b>	<b>875,834.65</b>	<b>868,712.52</b>	<b>991,199.00</b>	<b>1,029,777.00</b>
<b>6191...</b>	<b>Engineering Allocation</b>	<b>22,445.62</b>	<b>32,477.25</b>	<b>27,748.58</b>	<b>26,709.39</b>	<b>31,394.55</b>	<b>19,175.02</b>	<b>29,918.32</b>	<b>29,912.74</b>	<b>32,425.92</b>	<b>45,483.00</b>	<b>50,624.00</b>
<b>6208</b>	<b>NYS Administrative Asse...</b>	<b>49,262.00</b>	<b>51,201.00</b>	<b>48,537.00</b>	<b>50,876.00</b>	<b>49,605.00</b>	<b>50,941.00</b>	<b>49,900.00</b>	<b>49,900.00</b>	<b>47,887.00</b>	<b>54,539.00</b>	<b>54,216.00</b>
<b>8901...</b>	<b>Water Quality Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23.03</b>	<b>41.44</b>	<b>392.83</b>	<b>59.19</b>	<b>0.00</b>	<b>0.00</b>
<b>7032</b>	<b>Depreciation</b>	<b>4,891,645.06</b>	<b>4,980,214.91</b>	<b>5,142,510.32</b>	<b>5,616,791.61</b>	<b>4,263,466.41</b>	<b>3,914,217.22</b>	<b>3,080,866.42</b>	<b>4,218,072.45</b>	<b>5,157,995.95</b>	<b>5,819,000.00</b>	<b>6,121,400.00</b>
<b>7002</b>	<b>Amortization</b>	<b>(21,732.84)</b>	<b>(58,316.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6202</b>	<b>Interest Expense</b>	<b>145,155.61</b>	<b>160,336.87</b>	<b>267,664.72</b>	<b>269,080.67</b>	<b>258,319.74</b>	<b>453,588.02</b>	<b>600,079.00</b>	<b>583,939.41</b>	<b>564,820.67</b>	<b>603,663.00</b>	<b>582,200.00</b>
<b>7170</b>	<b>Debt Issuance Costs</b>	<b>0.00</b>	<b>173,545.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,847.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6901</b>	<b>Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>30,000.00</b>
	<b>Total Expenses</b>	<b>10,540,065.36</b>	<b>10,802,517.54</b>	<b>11,482,074.49</b>	<b>12,294,635.01</b>	<b>11,398,331.97</b>	<b>11,859,036.68</b>	<b>11,281,648.92</b>	<b>12,453,290.70</b>	<b>14,182,703.22</b>	<b>15,876,430.00</b>	<b>16,156,964.00</b>
	<b>Change in Net Position</b>	<b>502,810.10</b>	<b>460,944.52</b>	<b>(1,081,811.76)</b>	<b>(2,061,885.31)</b>	<b>(132,633.30)</b>	<b>(518,176.14)</b>	<b>(1,416,760.41)</b>	<b>(2,958,168.76)</b>	<b>(2,316,302.98)</b>	<b>(2,968,990.00)</b>	<b>(1,239,118.00)</b>

Telecommunications  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$6,283,878.08	\$5,632,828.53	\$5,575,997.06	\$5,776,105.48	\$5,842,465.49	\$5,903,569.24	\$5,781,235.95	\$5,609,952.58	\$5,595,511.77	\$5,541,823.00	\$5,762,549.00
4004	Dark Fiber Billings	59,325.83	64,410.00	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	560,768.33	664,650.61	707,234.00	771,154.00
	<b>Total Customer Billings</b>	<b>6,343,203.91</b>	<b>5,697,238.53</b>	<b>5,640,407.06</b>	<b>5,840,515.48</b>	<b>5,971,362.17</b>	<b>6,445,131.16</b>	<b>6,275,592.82</b>	<b>6,170,720.91</b>	<b>6,260,162.38</b>	<b>6,249,057.00</b>	<b>6,533,703.00</b>
	<b>Grant Revenue</b>											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,313.84	225,000.00	2,450,000.00
4183	NY State Grants	250,000.00	300,030.00	2,222,000.00	0.00	100,000.00	0.00	0.00	0.00	720,330.54	1,081,303.00	0.00
	<b>Total Grant Revenue</b>	<b>250,000.00</b>	<b>300,030.00</b>	<b>2,222,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>942,644.38</b>	<b>1,306,303.00</b>	<b>2,450,000.00</b>
	<b>Other Income</b>											
4164	Miscellaneous	20,511.86	61,800.85	57,076.19	57,320.58	51,594.67	58,051.63	16,498.40	7,191.16	9,884.03	12,000.00	12,000.00
	<b>Total Other Income</b>	<b>20,511.86</b>	<b>61,800.85</b>	<b>57,076.19</b>	<b>57,320.58</b>	<b>51,594.67</b>	<b>58,051.63</b>	<b>16,498.40</b>	<b>7,191.16</b>	<b>9,884.03</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>138.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	4,565.87	4,778.16	4,772.37	4,754.55	2,954.29	38,672.95	19,353.11	9,970.99	25,293.08	70,153.00	70,153.00
4108	Reserve Interest	94,689.24	147,495.23	174,237.48	162,805.01	183,088.28	232,789.01	94,383.65	52,306.86	120,928.57	192,703.00	199,244.00
4202...	Mark to Market Adjustment	60,411.51	(24,438.53)	(171,653.02)	(49,292.22)	65,245.33	119,234.09	(11,976.25)	(14,395.00)	(9,109.85)	0.00	0.00
	<b>Total Interest Income</b>	<b>159,666.62</b>	<b>127,834.86</b>	<b>7,356.83</b>	<b>118,267.34</b>	<b>251,287.90</b>	<b>390,696.05</b>	<b>101,760.51</b>	<b>47,882.85</b>	<b>137,111.80</b>	<b>262,856.00</b>	<b>269,397.00</b>
	<b>Total Income</b>	<b>6,773,382.39</b>	<b>6,186,904.24</b>	<b>7,926,978.08</b>	<b>6,016,103.40</b>	<b>6,374,244.74</b>	<b>6,893,878.84</b>	<b>6,393,851.73</b>	<b>6,225,794.92</b>	<b>7,349,802.59</b>	<b>7,830,216.00</b>	<b>9,265,100.00</b>
	<b>Salaries</b>											
	Administrative Wages	262,706.14	284,455.96	222,240.82	244,698.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	68,788.35	56,337.30	27,452.78	13,074.67	32,148.16	26,749.74	33,855.63	43,048.13	39,200.63	39,344.00	88,136.00
	Telecom Wages	779,157.19	774,441.51	913,863.38	997,505.20	1,208,063.64	1,151,172.70	1,223,231.92	1,212,596.42	1,415,096.35	1,449,768.00	1,571,746.00
	Regional Development Wa...	0.00	1,073.79	77.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,135.00
	MMF Wages	0.00	1,948.28	0.00	0.00	0.00	0.00	2,802.61	16,434.92	354.24	22,198.00	20,309.00
	WQ Wages	0.00	0.00	0.00	0.00	69.63	0.00	0.00	0.00	0.00	0.00	0.00
5002 -...	Overtime Wages	654.09	970.17	1,040.98	2,389.78	2,228.90	2,376.15	1,630.14	1,658.86	2,307.89	5,460.00	5,460.00
	<b>Total Salaries</b>	<b>1,111,305.77</b>	<b>1,119,227.01</b>	<b>1,164,675.43</b>	<b>1,257,668.19</b>	<b>1,242,510.33</b>	<b>1,180,298.59</b>	<b>1,261,520.30</b>	<b>1,273,738.33</b>	<b>1,456,959.11</b>	<b>1,516,770.00</b>	<b>1,698,786.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	82,393.15	83,482.04	83,095.67	91,639.50	90,341.28	86,810.21	90,975.14	93,102.14	105,305.35	105,279.00	116,903.00
5032 -...	Pension Expense	199,788.38	141,368.46	228,661.07	234,613.09	145,923.69	160,747.56	366,451.03	103,186.45	28,216.01	177,887.00	233,972.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279.75	1,052.00	0.00
5033...	Health Insurance	74,269.70	78,596.25	67,609.37	75,064.95	87,304.55	90,959.35	90,371.25	91,738.09	121,339.27	135,109.00	165,175.00
5034...	Workers Comp	2,476.10	3,242.46	2,610.64	2,562.16	2,397.86	2,272.74	1,826.38	3,407.96	3,245.61	6,597.00	6,265.00
5035 -...	Disability Insurance	429.00	450.00	472.97	569.21	359.45	396.43	387.09	2,143.95	2,867.83	3,259.00	4,616.00
5042 -...	Post Retire Overhead	82,486.95	77,870.66	80,992.88	86,419.25	73,304.46	72,420.33	74,095.89	73,440.06	80,859.21	77,908.00	84,732.00
5054	Employee Physicals & Scr...	242.00	0.00	265.50	0.00	272.25	271.25	0.00	0.00	424.00	500.00	500.00

Telecommunications  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Total Fringe Benefits</b>	<b>442,085.28</b>	<b>385,009.87</b>	<b>463,708.10</b>	<b>490,868.16</b>	<b>399,903.54</b>	<b>413,877.87</b>	<b>624,106.78</b>	<b>367,018.65</b>	<b>342,537.03</b>	<b>507,591.00</b>	<b>612,163.00</b>
	<b>Operations &amp; Maintenance</b>											
5062	Third Party Temporary - O&M	0.00	0.00	5,595.72	629.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5133	Equipment Maintenance C...	163,336.63	164,228.55	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	187,191.39	266,443.07	258,594.00	293,094.00
5134	Maintenance Contracts	94,012.59	100,929.35	112,729.27	100,163.01	171,724.91	125,677.67	144,442.46	148,501.27	139,845.39	154,700.00	209,507.00
5135	Underground Locating	40,497.56	43,721.60	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	48,830.85	56,812.53	61,400.00	68,000.00
5403	Safety Equipment & Supplies	0.00	591.11	453.86	0.00	813.30	310.27	766.50	94.94	631.87	1,200.00	1,600.00
5704	O&M Supplies	2,771.33	2,904.84	4,153.40	1,096.33	2,602.61	4,612.32	1,902.42	4,081.18	4,373.23	5,500.00	5,500.00
5712	Purchased Maintenance &...	24,235.05	31,944.29	25,645.83	19,382.65	14,321.70	20,159.64	45,452.93	27,150.35	38,642.30	60,000.00	57,000.00
5720	Offnet Circuit Lease	244,034.79	326,326.10	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	640,974.15	760,940.72	950,715.50	774,216.00
5770	Other Tool, Equip & O&M	4,189.31	12,958.31	4,890.51	5,482.88	13,794.45	8,208.20	5,509.88	2,958.22	7,106.81	11,500.00	8,000.00
5830	Collo Expense	130,583.97	113,132.96	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	138,672.90	193,907.14	211,260.00	210,840.00
5832	Emergency Restoration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,821.46	95,000.00	90,000.00
5834	Permitting	0.00	0.00	0.00	0.00	265.90	269.00	13,788.54	4,622.99	0.00	5,000.00	5,000.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	0.00	0.00	6,387.00	11,761.00	6,557.00	0.00	0.00
5836	Pole Attachment Fees	204,204.29	168,414.89	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	290,706.43	342,266.96	316,717.00	367,127.00
5838	Conduit Lease	18,446.87	19,695.96	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	19,695.88	12,201.38	27,407.00	20,907.00
	<b>Total O &amp; M</b>	<b>926,312.39</b>	<b>984,847.96</b>	<b>1,174,999.33</b>	<b>1,200,698.81</b>	<b>1,345,142.17</b>	<b>1,508,682.55</b>	<b>1,629,813.78</b>	<b>1,525,241.55</b>	<b>1,918,549.86</b>	<b>2,158,993.50</b>	<b>2,110,791.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	1,197.44	311.25	309.60	1,794.74	1,308.21	1,458.36	1,033.87	0.00	1,075.55	2,000.00	2,000.00
5102	Office Rent	34,148.71	44,046.32	44,060.78	43,938.47	44,385.20	46,725.20	42,858.99	29,820.00	13,440.00	1,740.00	1,740.00
5104	Office Supplies	1,294.31	972.06	1,804.47	1,628.90	1,905.47	2,199.31	1,212.47	485.86	718.70	1,200.00	1,200.00
5110	Postage & Shipping	96.37	122.21	237.66	197.44	97.44	234.38	291.80	136.46	872.46	1,500.00	1,600.00
5112	Telephone	9,778.27	9,881.24	10,348.30	10,608.34	11,482.03	11,602.42	11,101.61	11,926.47	11,470.60	13,000.00	13,000.00
5114	Cellular Services	5,198.67	3,887.76	5,217.98	5,127.54	6,408.05	5,793.42	5,877.40	5,295.12	6,154.75	7,000.00	8,200.00
5118	Other Communications	1,214.82	1,254.97	1,253.40	1,253.40	1,253.40	1,373.40	1,433.40	1,443.40	1,423.95	1,600.00	1,600.00
5120	Dues & Subscriptions	0.00	314.00	154.00	150.00	60.00	0.00	60.00	408.32	0.00	0.00	0.00
5122	Public Info & Advertising	1,230.00	0.00	642.11	650.00	1,671.60	0.00	1,914.00	375.00	2,407.17	4,980.50	2,000.00
5123	Promotional Materials	2,005.41	3,088.00	300.00	300.00	555.12	250.00	128.24	0.00	1,407.87	1,500.00	1,500.00
5130	Office Equipment	0.00	0.00	4,777.21	4,324.93	907.60	3,317.33	999.13	34.11	2,129.28	1,900.00	1,900.00
5170	Other Office Expenses	2,181.34	776.72	1,472.62	4,302.57	458.45	3,925.32	5,582.23	500.89	2,163.04	3,000.00	3,000.00
5172	Filing Fees	13,514.90	13,589.33	10,047.10	7,094.09	3,749.26	2,476.93	1,524.14	(130.91)	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	5,690.24	2,201.30	489.03	1,888.01	2,387.13	1,107.06	128.80	3.36	1,135.55	3,766.00	3,654.00
5204	Empl. Meals & Incidental	10,275.00	13,497.00	6,509.24	7,766.33	8,532.94	5,309.98	656.62	2,086.21	2,464.69	3,000.00	5,000.00
5206	Empl. Lodging	12,121.00	15,146.00	9,552.60	16,518.43	17,653.23	10,358.34	1,867.64	3,974.25	3,841.13	4,000.00	6,000.00
5270	Travel & Meeting Expense	277.60	33.90	19.20	274.22	133.25	327.48	0.00	0.00	0.00	500.00	500.00
5312	Continuing Education	1,826.00	0.00	0.00	0.00	399.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	6,052.39	5,146.16	0.00	638.95	188.95	7,978.86	749.00	849.00	1,887.92	9,300.00	8,520.00
5402	Employee Uniforms	290.67	821.15	1,192.31	1,018.00	21.00	912.00	774.00	618.00	1,207.84	1,225.00	1,300.00

Telecommunications  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5570	Other General Expense	0.00	0.00	0.00	150.00	813.20	0.00	599.10	0.00	737.61	2,000.00	14,525.00
	<b>Total Office &amp; Admin</b>	<b>108,393.14</b>	<b>115,089.37</b>	<b>98,387.61</b>	<b>109,624.36</b>	<b>104,370.53</b>	<b>105,349.79</b>	<b>78,792.44</b>	<b>57,825.54</b>	<b>54,538.11</b>	<b>63,211.50</b>	<b>77,239.00</b>
	<b>Utilities</b>											
5802	Gas & Electric	3,048.09	2,333.82	2,462.28	3,095.97	3,595.32	3,411.23	3,598.17	6,243.89	5,841.82	6,000.00	5,500.00
	<b>Total Utilities</b>	<b>3,048.09</b>	<b>2,333.82</b>	<b>2,462.28</b>	<b>3,095.97</b>	<b>3,595.32</b>	<b>3,411.23</b>	<b>3,598.17</b>	<b>6,243.89</b>	<b>5,841.82</b>	<b>6,000.00</b>	<b>5,500.00</b>
	<b>Professional Fees</b>											
5924	Legal	19,422.75	12,060.00	11,500.00	17,939.41	12,360.00	19,215.00	111,846.25	9,870.00	14,217.50	24,000.00	15,000.00
5926	Investment Banking Fees	3,936.98	4,162.13	4,252.50	4,515.81	4,480.42	5,050.73	4,702.48	4,589.51	3,939.56	4,689.00	5,383.00
5970	Consulting	0.00	22,800.00	15,900.00	0.00	15,730.00	6,400.00	75,361.30	68,550.00	0.00	60,900.00	20,000.00
	<b>Total Professional Fees</b>	<b>23,359.73</b>	<b>39,022.13</b>	<b>31,652.50</b>	<b>22,455.22</b>	<b>32,570.42</b>	<b>30,665.73</b>	<b>191,910.03</b>	<b>83,009.51</b>	<b>18,157.06</b>	<b>89,589.00</b>	<b>40,383.00</b>
	<b>Automobile</b>											
5601	Auto/Light Truck Rep. & M...	3,854.58	5,365.44	3,587.04	13,434.32	7,627.56	12,328.02	11,748.51	8,985.05	10,074.12	12,000.00	15,360.00
5602	Auto/Light Truck Fuel	21,782.91	15,656.55	14,525.88	17,454.67	21,735.62	21,716.88	10,073.47	18,016.80	21,367.73	22,000.00	20,000.00
5603	Auto/Light Truck Rental/Le...	18,536.72	22,305.90	25,611.33	29,088.44	29,523.48	43,300.06	56,600.00	58,000.00	44,900.00	38,300.00	36,200.00
5605	Vehicle Ins	3,950.49	4,307.55	5,371.59	5,339.11	6,887.01	10,544.55	12,871.74	11,468.17	7,351.96	13,400.00	16,200.00
	<b>Total Automobile</b>	<b>48,124.70</b>	<b>47,635.44</b>	<b>49,095.84</b>	<b>65,316.54</b>	<b>65,773.67</b>	<b>87,889.51</b>	<b>91,293.72</b>	<b>96,470.02</b>	<b>83,693.81</b>	<b>85,700.00</b>	<b>87,760.00</b>
	<b>Computer</b>											
5124	Computer Equipment	2,565.84	3,250.90	3,407.29	7,990.97	4,900.89	4,611.95	9,773.32	5,668.97	9,146.26	8,000.00	8,800.00
5126	Computer Maintenance	0.00	0.00	549.03	350.00	1,168.00	0.00	0.00	0.00	0.00	0.00	0.00
5128	Programming & Software	100.00	270.77	1,201.15	7,344.73	20,202.18	11,546.71	18,025.86	26,693.72	20,852.23	30,214.00	30,765.00
	<b>Total Computer</b>	<b>2,665.84</b>	<b>3,521.67</b>	<b>5,157.47</b>	<b>15,685.70</b>	<b>26,271.07</b>	<b>16,158.66</b>	<b>27,799.18</b>	<b>32,362.69</b>	<b>29,998.49</b>	<b>38,214.00</b>	<b>39,565.00</b>
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	130,302.40	(3,242.29)	27,796.96	70,142.42	0.00	0.00
6114	Insurance	83,419.69	105,362.37	94,266.84	106,750.33	111,692.79	122,004.98	124,089.59	134,520.43	156,016.35	179,000.00	193,400.00
6190...	Admin Allocation	91,074.90	99,574.69	94,042.15	125,536.71	470,544.00	572,416.46	620,418.43	536,858.51	528,998.15	605,606.00	629,714.00
6191...	Engineering Allocation	15,489.83	20,768.23	17,429.55	15,007.94	20,732.59	13,644.31	12,726.07	13,354.51	13,860.81	12,690.00	18,555.00
6208	NYS Administrative Asse...	33,686.00	27,807.00	31,424.00	33,122.00	31,981.00	33,942.00	34,052.00	34,051.00	33,417.00	30,901.00	29,991.00
8901...	Water Quality Allocation	0.00	0.00	0.00	0.00	18.22	0.00	0.00	0.00	0.00	0.00	0.00
7032	Depreciation	3,507,012.88	3,785,253.51	3,990,365.45	4,382,517.83	3,942,662.68	3,474,403.72	3,582,745.06	3,624,999.96	3,923,526.27	4,734,400.00	4,393,100.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
	<b>Total Expenses</b>	<b>6,395,978.24</b>	<b>6,735,453.07</b>	<b>7,217,666.55</b>	<b>7,828,347.76</b>	<b>7,797,768.33</b>	<b>7,693,047.80</b>	<b>8,279,623.26</b>	<b>7,813,491.55</b>	<b>8,636,236.29</b>	<b>10,053,666.00</b>	<b>9,961,947.00</b>
	<b>Change in Net Position</b>	<b>377,404.15</b>	<b>(548,548.83)</b>	<b>709,311.53</b>	<b>(1,812,244.36)</b>	<b>(1,423,523.59)</b>	<b>(799,168.96)</b>	<b>(1,885,771.53)</b>	<b>(1,587,696.63)</b>	<b>(1,286,433.70)</b>	<b>(2,223,450.00)</b>	<b>(696,847.00)</b>

Water Quality  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$5,179,407.35	\$5,112,403.55	\$5,963,812.34	\$5,191,345.72	\$4,768,105.62	\$4,804,614.31	\$5,150,680.38	\$6,138,104.19	\$7,125,559.44	\$7,555,661.40	\$9,137,734.00
4005	Capital Billings	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.04	271,130.00	286,518.00
	<b>Total Customer Billings</b>	<b>5,487,804.91</b>	<b>5,420,131.27</b>	<b>6,271,311.10</b>	<b>5,498,383.16</b>	<b>5,046,672.50</b>	<b>5,081,901.83</b>	<b>5,424,944.26</b>	<b>6,416,690.95</b>	<b>7,401,371.48</b>	<b>7,826,791.40</b>	<b>9,424,252.00</b>
	<b>Grant Revenue</b>											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,987.50	179,430.00	0.00	0.00
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>843,987.50</b>	<b>179,430.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
	<b>Other Income</b>											
4164	Miscellaneous	3,122.09	13,408.46	13,786.03	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	4,391.78	3,610.00	3,610.00
	<b>Total Other Income</b>	<b>3,122.09</b>	<b>13,408.46</b>	<b>13,786.03</b>	<b>14,394.16</b>	<b>14,487.37</b>	<b>12,501.00</b>	<b>13,451.00</b>	<b>7,988.94</b>	<b>4,391.78</b>	<b>3,610.00</b>	<b>3,610.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>0.00</b>	<b>260.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,457.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	696.06	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	9,167.55	15,900.00	22,700.00
4108	Reserve Interest	33,013.51	34,148.03	35,820.00	42,896.43	56,163.83	58,571.84	34,297.62	24,644.85	27,443.29	47,800.00	61,500.00
4202...	Mark to Market Adjustment	1,736.39	810.17	(63,608.52)	(13,644.85)	42,542.36	50,269.90	5,686.80	(63,044.20)	(13,538.05)	0.00	0.00
	<b>Total Interest Income</b>	<b>35,445.96</b>	<b>35,392.48</b>	<b>(27,282.39)</b>	<b>29,842.32</b>	<b>102,605.54</b>	<b>117,615.27</b>	<b>48,607.16</b>	<b>(36,298.87)</b>	<b>23,072.79</b>	<b>63,700.00</b>	<b>84,200.00</b>
	<b>Total Income</b>	<b>5,526,372.96</b>	<b>5,469,192.21</b>	<b>6,257,814.74</b>	<b>5,542,619.64</b>	<b>5,188,222.91</b>	<b>5,212,018.10</b>	<b>5,487,002.42</b>	<b>7,232,368.52</b>	<b>7,608,266.05</b>	<b>7,894,101.40</b>	<b>14,512,062.00</b>
	<b>Salaries</b>											
	Administrative Wages	186,491.88	183,268.90	167,960.48	184,386.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	128,908.61	135,947.22	123,079.47	51,129.05	65,270.12	49,523.05	120,875.23	144,121.77	242,104.33	181,223.00	221,787.00
	Telecom Wages	0.00	5,800.63	23,526.83	33,493.04	31,150.69	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	479.67	0.00	0.00	0.00
	MMF Wages	0.00	73.32	0.00	0.00	0.00	0.00	2,967.34	19,714.56	4,817.86	22,197.00	37,800.00
	WQ Wages	701,886.59	655,892.78	725,699.75	752,678.00	851,056.46	882,003.49	930,966.68	982,963.48	1,411,135.81	1,737,010.00	1,849,736.00
5002 -...	Overtime Wages	83,179.74	82,178.64	90,864.21	107,439.16	120,996.09	113,699.67	118,947.57	120,720.05	150,980.73	49,385.00	54,130.00
5005	On-Call Stipend	17,700.00	16,200.00	15,600.00	15,900.00	16,050.00	15,300.00	15,600.00	15,600.00	15,600.00	17,400.00	17,400.00
	<b>Total Salaries</b>	<b>1,118,166.82</b>	<b>1,079,361.49</b>	<b>1,146,730.74</b>	<b>1,145,026.18</b>	<b>1,084,523.36</b>	<b>1,060,526.21</b>	<b>1,189,356.82</b>	<b>1,283,599.53</b>	<b>1,824,638.73</b>	<b>2,007,215.00</b>	<b>2,180,853.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	79,475.73	83,208.34	81,355.46	81,496.57	76,506.94	75,280.08	84,527.24	91,347.60	128,835.03	124,449.00	138,075.00
5032 -...	Pension Expense	204,781.03	120,504.59	220,671.73	208,843.60	129,053.24	143,627.04	343,733.22	100,351.49	33,567.71	219,962.00	293,654.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925.80	2,013.07	2,736.00	0.00
5033...	Health Insurance	149,549.58	127,157.39	108,762.11	115,948.49	145,077.42	159,784.45	171,590.06	178,739.77	261,479.04	367,154.52	375,964.00
5034...	Workers Comp	50,339.47	52,150.18	55,331.18	62,510.15	65,230.36	68,565.09	53,158.52	71,377.78	73,619.30	103,397.00	97,775.00
5035 -...	Disability Insurance	600.12	596.04	851.11	824.37	495.16	554.54	560.36	3,714.22	5,050.18	6,600.00	8,959.00
5042 -...	Post Retire Overhead	127,253.24	119,389.16	124,057.28	124,602.84	107,111.41	94,001.70	102,256.32	104,336.46	131,411.82	157,810.00	164,992.00



Water Quality  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5054	Employee Physicals & Scr...	2,893.50	3,592.50	3,742.49	3,866.50	4,970.25	3,886.25	2,007.50	5,263.50	8,906.97	11,581.25	7,500.00
	<b>Total Fringe Benefits</b>	<b>614,892.67</b>	<b>506,598.20</b>	<b>594,771.36</b>	<b>598,092.52</b>	<b>528,444.78</b>	<b>545,699.15</b>	<b>757,833.22</b>	<b>556,056.62</b>	<b>644,883.12</b>	<b>993,689.77</b>	<b>1,086,919.00</b>
	<b>Operations &amp; Maintenance</b>											
5062	Third Party Temporary - O&M	0.00	0.00	3,878.67	0.00	4,092.00	0.00	0.00	0.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	7,494.04	8,328.97	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	6,504.62	5,752.02	6,485.28	14,000.00
5704	O&M Supplies	150.78	0.00	35.63	0.00	30.81	0.00	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	13,006.61	12,241.51	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,003.99	9,511.74	70,518.00	15,000.00
5770	Other Tool, Equip & O&M	436.40	0.00	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00
5815	Chemicals	18,196.15	19,361.64	23,570.80	23,285.67	22,916.51	45,530.38	42,946.95	61,053.00	50,974.50	113,903.91	138,200.00
5902	Lab Fees	2,650.00	11,185.00	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	7,068.00	7,263.93	9,830.00	8,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	1,700.00
8090	Purchases for Resale	32,738.02	14,083.16	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	16,492.53	20,933.36	49,510.48	50,000.00
	<b>Total O &amp; M</b>	<b>75,372.00</b>	<b>65,900.28</b>	<b>64,618.08</b>	<b>66,179.99</b>	<b>70,427.62</b>	<b>105,118.19</b>	<b>113,314.99</b>	<b>101,822.14</b>	<b>95,135.55</b>	<b>250,947.67</b>	<b>227,500.00</b>
<b>6002</b>	<b>Sewage Treatment</b>	<b>815,947.78</b>	<b>1,119,139.68</b>	<b>1,109,499.55</b>	<b>1,247,562.10</b>	<b>857,038.61</b>	<b>937,678.09</b>	<b>1,017,985.86</b>	<b>1,369,025.91</b>	<b>1,203,597.32</b>	<b>1,388,486.00</b>	<b>1,419,087.00</b>
<b>6004</b>	<b>Water Purchases</b>	<b>783,597.50</b>	<b>763,455.39</b>	<b>1,078,561.30</b>	<b>539,082.26</b>	<b>600,528.97</b>	<b>568,892.77</b>	<b>620,885.73</b>	<b>660,043.21</b>	<b>872,949.42</b>	<b>946,552.00</b>	<b>903,702.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	985.30	72.00	300.43	2.75	100.00	10.75	74.39	0.00	26.39	503.02	100.00
5104	Office Supplies	5,354.90	3,317.54	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,422.80	3,614.55	3,321.00	4,500.00
5110	Postage & Shipping	824.17	928.07	1,132.47	624.60	615.00	340.00	190.40	222.86	841.89	607.50	750.00
5112	Telephone	4,341.72	5,181.47	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,803.04	8,997.29	8,000.00	8,000.00
5114	Cellular Services	11,184.24	9,134.19	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	14,187.73	15,232.27	21,420.00	25,600.00
5118	Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
5120	Dues & Subscriptions	587.00	810.60	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,366.00	801.00	1,215.00	1,500.00
5122	Public Info & Advertising	1,346.99	554.03	40.00	2,355.28	81.32	1,087.54	584.25	1,624.50	8,844.67	6,570.86	500.00
5130	Office Equipment	4,121.84	638.77	584.32	572.63	572.63	0.00	1,025.81	972.61	198.56	856.68	7,900.00
5202	Employee Mileage Reimbu...	2,271.84	290.11	269.47	281.59	55.05	0.00	161.84	1,531.75	7,884.08	11,296.01	11,750.00
5204	Empl. Meals & Incidental	1,312.00	153.00	456.07	101.27	828.54	655.25	96.75	1,057.70	1,140.59	8,557.24	8,500.00
5206	Empl. Lodging	2,817.00	534.00	2,091.00	1,156.49	4,699.72	2,513.60	453.70	3,661.00	3,576.00	9,052.00	10,000.00
5270	Travel & Meeting Expense	0.00	0.00	200.75	111.75	605.29	73.00	0.00	0.00	3.25	405.00	500.00
5370	Training & Development	5,569.71	7,650.90	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	6,256.50	16,568.25	15,668.94	23,500.00
5402	Employee Uniforms	5,275.85	6,366.54	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,324.15	7,658.58	12,900.00	7,900.00
5508	Cleaning Services	10,716.00	10,716.00	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,020.00	26,400.00	17,700.00	0.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.41	22,000.00	3,811.00
	<b>Total Office &amp; Admin</b>	<b>56,708.56</b>	<b>46,347.22</b>	<b>53,529.92</b>	<b>47,884.97</b>	<b>56,071.27</b>	<b>54,787.26</b>	<b>59,103.07</b>	<b>63,450.64</b>	<b>101,942.78</b>	<b>142,073.25</b>	<b>114,811.00</b>
	<b>Utilities</b>											
5802	Gas & Electric	111,959.31	76,266.02	84,074.18	94,693.86	98,941.13	82,846.31	83,807.62	121,808.61	135,437.69	120,000.00	120,000.00
	<b>Total Utilities</b>	<b>111,959.31</b>	<b>76,266.02</b>	<b>84,074.18</b>	<b>94,693.86</b>	<b>98,941.13</b>	<b>82,846.31</b>	<b>83,807.62</b>	<b>121,808.61</b>	<b>135,437.69</b>	<b>120,000.00</b>	<b>120,000.00</b>

Water Quality  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	1,872.00	1,092.00	12,963.50	0.00	1,562.50	4,071.00	1,412.00	3,157.80	4,500.00
5926	Investment Banking Fees	1,891.75	1,671.10	1,627.71	1,597.94	1,590.44	1,636.50	1,680.57	1,644.56	1,561.79	1,892.00	1,900.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00	680.00	0.00	0.00
	<b>Total Professional Fees</b>	<b>1,891.75</b>	<b>1,671.10</b>	<b>3,499.71</b>	<b>2,689.94</b>	<b>14,553.94</b>	<b>1,636.50</b>	<b>3,243.07</b>	<b>11,515.56</b>	<b>3,653.79</b>	<b>5,049.80</b>	<b>6,400.00</b>
	<b>Repairs &amp; Maintenance</b>											
5804	Building Maintenance & Re...	13,436.18	25,070.38	19,616.76	36,860.85	17,569.36	29,453.81	41,858.12	17,893.13	22,195.34	24,656.79	29,000.00
5808	Site Maint & Repair	31,579.71	27,929.77	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	26,963.41	26,651.33	39,525.15	58,500.00
5812	Pipeline Maintenance	57,857.28	72,443.94	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	50,354.30	144,078.75	80,049.41	85,000.00
	<b>Total Repairs &amp; Maintena...</b>	<b>102,873.17</b>	<b>125,444.09</b>	<b>131,261.65</b>	<b>142,388.94</b>	<b>72,841.05</b>	<b>127,842.41</b>	<b>155,938.39</b>	<b>95,210.84</b>	<b>192,925.42</b>	<b>144,231.35</b>	<b>172,500.00</b>
	<b>Automobile</b>											
5601	Auto/Light Truck Rep. & M...	11,331.30	18,178.30	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	17,239.05	18,372.35	22,500.00	29,820.00
5602	Auto/Light Truck Fuel	51,997.37	32,526.87	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	70,000.28	84,687.72	91,561.56	93,000.00
5603	Auto/Light Truck Rental/Le...	49,721.88	48,167.28	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	110,300.00	94,500.00	159,450.00	205,200.00
5605	Vehicle Ins	16,789.60	12,198.66	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	20,835.32	26,823.31	39,270.00	51,100.00
	<b>Total Automobile</b>	<b>129,840.15</b>	<b>111,071.11</b>	<b>114,303.91</b>	<b>142,117.38</b>	<b>168,401.67</b>	<b>190,948.72</b>	<b>195,562.46</b>	<b>218,374.65</b>	<b>224,383.38</b>	<b>312,781.56</b>	<b>379,120.00</b>
	<b>Computer</b>											
5124	Computer Equipment	5,095.15	4,795.97	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,369.36	20,884.47	24,000.00	10,000.00
5128	Programming & Software	1,800.00	1,800.00	0.00	2,500.00	11,613.44	49,435.00	7,601.93	5,410.00	5,716.00	7,926.00	13,716.00
	<b>Total Computer</b>	<b>6,895.15</b>	<b>6,595.97</b>	<b>5,746.31</b>	<b>9,415.31</b>	<b>27,161.84</b>	<b>61,155.46</b>	<b>13,744.76</b>	<b>17,779.36</b>	<b>26,600.47</b>	<b>31,926.00</b>	<b>23,716.00</b>
6114	<b>Insurance</b>	<b>51,780.40</b>	<b>66,197.94</b>	<b>77,920.31</b>	<b>69,790.63</b>	<b>77,074.13</b>	<b>78,151.89</b>	<b>85,572.16</b>	<b>99,412.15</b>	<b>129,939.76</b>	<b>135,000.00</b>	<b>151,600.00</b>
6190...	<b>Admin Allocation</b>	<b>66,777.98</b>	<b>71,486.46</b>	<b>73,473.10</b>	<b>100,520.05</b>	<b>328,043.68</b>	<b>422,778.39</b>	<b>482,276.29</b>	<b>493,530.70</b>	<b>463,749.73</b>	<b>592,662.00</b>	<b>654,641.00</b>
6191...	<b>Engineering Allocation</b>	<b>30,556.24</b>	<b>35,657.10</b>	<b>38,473.82</b>	<b>32,981.46</b>	<b>36,112.27</b>	<b>29,067.41</b>	<b>35,704.05</b>	<b>30,850.06</b>	<b>39,093.31</b>	<b>42,413.00</b>	<b>42,221.00</b>
6208	<b>NYS Administrative Asse...</b>	<b>35,568.00</b>	<b>39,547.00</b>	<b>37,131.00</b>	<b>32,486.00</b>	<b>33,036.00</b>	<b>30,582.00</b>	<b>31,054.00</b>	<b>31,054.00</b>	<b>34,138.00</b>	<b>36,215.00</b>	<b>37,321.00</b>
8901...	<b>Water Quality Allocation</b>	<b>0.00</b>	<b>(163.17)</b>	<b>(246.46)</b>	<b>(375.15)</b>	<b>(273.36)</b>	<b>(1,207.03)</b>	<b>(180.84)</b>	<b>(1,829.13)</b>	<b>(59.19)</b>	<b>0.00</b>	<b>0.00</b>
7032	<b>Depreciation</b>	<b>805,100.37</b>	<b>806,524.87</b>	<b>782,416.42</b>	<b>748,287.06</b>	<b>604,043.30</b>	<b>570,133.32</b>	<b>762,306.07</b>	<b>787,336.40</b>	<b>886,916.93</b>	<b>1,347,200.00</b>	<b>1,500,800.00</b>
7002	<b>Amortization</b>	<b>12,183.39</b>	<b>24,366.72</b>	<b>24,366.72</b>	<b>24,366.72</b>	<b>24,366.72</b>	<b>24,366.75</b>	<b>24,366.78</b>	<b>26,943.00</b>	<b>30,456.19</b>	<b>30,400.00</b>	<b>31,596.00</b>
6202	<b>Interest Expense</b>	<b>122,323.00</b>	<b>98,692.30</b>	<b>75,679.56</b>	<b>66,621.36</b>	<b>64,306.88</b>	<b>61,902.02</b>	<b>59,403.06</b>	<b>56,806.13</b>	<b>54,107.28</b>	<b>450,302.00</b>	<b>718,662.00</b>
7170	<b>Debt Issuance Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>2,280.00</b>	<b>100,000.00</b>
	<b>Total Expenses</b>	<b>4,942,434.24</b>	<b>5,044,159.77</b>	<b>5,495,811.18</b>	<b>5,109,811.58</b>	<b>4,745,643.86</b>	<b>4,952,905.82</b>	<b>5,691,277.56</b>	<b>6,022,790.38</b>	<b>6,984,489.68</b>	<b>8,979,424.40</b>	<b>9,871,449.00</b>
	<b>Change in Net Position</b>	<b>583,938.72</b>	<b>425,032.44</b>	<b>762,003.56</b>	<b>432,808.06</b>	<b>442,579.05</b>	<b>259,112.28</b>	<b>(204,275.14)</b>	<b>1,209,578.14</b>	<b>623,776.37</b>	<b>(1,085,323.00)</b>	<b>4,640,613.00</b>

Army Sewer  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$2,759,437.11	\$2,887,779.20	\$3,604,306.13	\$2,442,093.58	\$2,605,077.52	\$2,174,515.06	\$2,331,816.00	\$3,260,725.61	\$3,171,903.23	\$3,367,992.40	\$4,033,530.00
	<b>Total Customer Billings</b>	<b>2,759,437.11</b>	<b>2,887,779.20</b>	<b>3,604,306.13</b>	<b>2,442,093.58</b>	<b>2,605,077.52</b>	<b>2,174,515.06</b>	<b>2,331,816.00</b>	<b>3,260,725.61</b>	<b>3,171,903.23</b>	<b>3,367,992.40</b>	<b>4,033,530.00</b>
	<b>Other Income</b>											
4164	Miscellaneous	1,740.00	13,408.46	13,334.04	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	4,391.78	3,610.00	3,610.00
	<b>Total Other Income</b>	<b>1,740.00</b>	<b>13,408.46</b>	<b>13,334.04</b>	<b>14,394.16</b>	<b>14,487.37</b>	<b>12,501.00</b>	<b>13,451.00</b>	<b>7,988.94</b>	<b>4,391.78</b>	<b>3,610.00</b>	<b>3,610.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,457.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	65.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4108	Reserve Interest	20,643.97	21,574.23	22,931.49	27,756.52	36,341.28	37,899.40	22,192.58	15,946.62	17,757.46	30,900.00	39,800.00
4202...	Mark to Market Adjustment	1,123.55	524.22	(41,158.45)	(8,829.02)	27,527.41	32,527.58	3,679.70	(40,793.31)	(8,759.92)	0.00	0.00
	<b>Total Interest Income</b>	<b>21,833.10</b>	<b>22,098.45</b>	<b>(18,226.96)</b>	<b>18,927.50</b>	<b>63,868.69</b>	<b>70,426.98</b>	<b>25,872.28</b>	<b>(24,846.69)</b>	<b>8,997.54</b>	<b>30,900.00</b>	<b>39,800.00</b>
	<b>Total Income</b>	<b>2,783,010.21</b>	<b>2,923,286.11</b>	<b>3,599,413.21</b>	<b>2,475,415.24</b>	<b>2,707,891.08</b>	<b>2,257,443.04</b>	<b>2,371,139.28</b>	<b>3,243,867.86</b>	<b>3,185,292.55</b>	<b>3,402,502.40</b>	<b>4,076,940.00</b>
	<b>Salaries</b>											
	Administrative Wages	88,589.71	85,684.67	80,224.97	88,020.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	78,597.42	76,335.82	62,648.94	16,041.65	24,472.51	17,899.39	48,283.71	53,459.97	73,104.80	75,985.00	94,571.00
	Telecom Wages	0.00	2,900.31	11,700.96	16,806.22	15,583.16	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259.37	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	1,422.44	10,540.81	3,398.56	7,399.00	15,515.00
	WQ Wages	225,302.71	213,838.38	235,244.20	271,155.35	292,119.04	299,589.94	314,847.56	354,836.67	375,533.68	373,607.00	434,369.00
5002 -...	Overtime Wages	21,602.86	21,383.93	21,769.73	27,229.21	28,533.41	27,395.49	26,280.08	24,346.88	31,761.00	17,798.00	18,416.00
5005	On-Call Stipend	4,200.00	3,825.00	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,120.00	3,120.00	3,840.00	3,840.00
	<b>Total Salaries</b>	<b>418,292.70</b>	<b>403,968.11</b>	<b>415,338.80</b>	<b>423,063.09</b>	<b>363,888.12</b>	<b>347,944.82</b>	<b>393,953.79</b>	<b>446,563.70</b>	<b>486,918.04</b>	<b>478,629.00</b>	<b>566,711.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	29,439.15	31,202.14	28,262.93	30,045.45	28,970.79	24,608.34	27,987.78	31,772.12	34,417.30	29,905.00	35,886.00
5032 -...	Pension Expense	75,951.36	41,658.68	77,462.48	77,563.06	48,846.91	46,929.24	111,636.05	34,901.13	8,972.88	52,124.00	75,877.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.61	591.01	1,368.00	0.00
5033...	Health Insurance	54,387.41	47,705.77	39,346.91	40,275.68	52,374.26	55,983.63	57,772.20	62,174.25	67,984.16	87,712.00	97,623.00
5034...	Workers Comp	17,490.99	18,122.91	19,819.10	24,472.56	26,533.81	27,596.80	21,032.09	29,781.74	24,302.40	22,400.00	23,313.00
5035 -...	Disability Insurance	221.04	227.04	325.29	306.33	169.60	194.06	197.43	1,128.60	1,195.60	1,517.00	2,281.00
5042 -...	Post Retire Overhead	48,096.86	38,975.69	38,442.78	42,642.71	35,849.91	32,000.94	34,731.36	36,661.71	37,097.37	36,275.00	42,001.00
5054	Employee Physicals & Scr...	1,075.75	2,390.00	2,254.74	2,422.25	2,484.75	1,993.75	1,130.00	3,214.50	8,906.97	11,581.25	7,500.00
	<b>Total Fringe Benefits</b>	<b>226,662.56</b>	<b>180,282.23</b>	<b>205,914.23</b>	<b>217,728.04</b>	<b>195,230.03</b>	<b>189,306.76</b>	<b>254,486.91</b>	<b>199,909.66</b>	<b>183,467.69</b>	<b>242,882.25</b>	<b>284,481.00</b>
	<b>Operations &amp; Maintenance</b>											
5062	Third Party Temporary - O&M	0.00	0.00	3,878.67	0.00	4,092.00	0.00	0.00	0.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	7,494.04	8,328.97	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	6,504.62	5,752.02	6,485.28	14,000.00

Army Sewer  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5704	O&M Supplies	0.00	0.00	0.00	0.00	30.81	0.00	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	9,283.00	9,051.04	10,149.74	12,154.38	8,885.00	11,403.46	11,245.95	8,934.03	6,221.95	24,717.00	10,000.00
5815	Chemicals	17,342.50	18,730.54	22,431.30	22,253.47	21,663.71	44,420.68	41,581.41	59,675.00	48,274.50	110,603.91	135,000.00
	<b>Total O &amp; M</b>	<b>34,119.54</b>	<b>36,110.55</b>	<b>46,648.95</b>	<b>43,101.63</b>	<b>45,602.02</b>	<b>68,963.33</b>	<b>65,241.96</b>	<b>75,113.65</b>	<b>60,248.47</b>	<b>141,806.19</b>	<b>159,000.00</b>
<b>6002</b>	<b>Sewage Treatment</b>	<b>815,947.78</b>	<b>1,119,139.68</b>	<b>1,109,499.55</b>	<b>1,247,562.10</b>	<b>857,038.61</b>	<b>937,678.09</b>	<b>1,017,985.86</b>	<b>1,369,025.91</b>	<b>1,203,597.32</b>	<b>1,388,486.00</b>	<b>1,419,087.00</b>
<b>6004</b>	<b>Water Purchases</b>	<b>18,670.80</b>	<b>8,750.00</b>	<b>2,400.00</b>	<b>2,818.00</b>	<b>2,872.00</b>	<b>2,872.00</b>	<b>2,872.00</b>	<b>4,246.30</b>	<b>4,295.00</b>	<b>4,500.00</b>	<b>4,500.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	985.30	72.00	300.43	0.00	100.00	0.00	74.39	0.00	0.00	203.02	100.00
5104	Office Supplies	5,354.90	3,317.54	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,422.80	3,614.55	3,321.00	4,500.00
5110	Postage & Shipping	824.17	928.07	1,132.47	624.60	615.00	340.00	190.40	222.86	841.89	607.50	750.00
5112	Telephone	4,341.72	5,181.47	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,803.04	8,997.29	8,000.00	8,000.00
5114	Cellular Services	11,184.24	9,134.19	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	14,187.73	15,232.27	21,420.00	25,600.00
5120	Dues & Subscriptions	587.00	810.60	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,366.00	801.00	1,215.00	1,500.00
5122	Public Info & Advertising	1,346.99	554.03	0.00	2,355.28	81.32	1,087.54	584.25	1,159.50	8,672.45	6,070.86	0.00
5130	Office Equipment	4,121.84	638.77	584.32	572.63	572.63	0.00	1,025.81	972.61	198.56	856.68	7,900.00
5202	Employee Mileage Reimbu...	767.49	151.51	186.74	188.50	10.90	0.00	72.24	711.11	1,583.38	3,750.21	3,500.00
5204	Empl. Meals & Incidental	1,138.00	153.00	456.07	101.27	828.54	655.25	96.75	1,057.70	1,101.09	8,557.24	8,500.00
5206	Empl. Lodging	2,817.00	534.00	2,091.00	1,156.49	4,699.72	2,513.60	453.70	3,661.00	3,576.00	9,052.00	10,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	471.04	0.00	0.00	0.00	0.00	405.00	500.00
5370	Training & Development	5,569.71	7,650.90	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	6,256.50	16,568.25	15,668.94	23,500.00
5402	Employee Uniforms	5,275.85	6,366.54	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,324.15	7,658.58	12,900.00	7,900.00
5508	Cleaning Services	10,716.00	10,716.00	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,020.00	26,400.00	17,700.00	0.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.76	10,000.00	2,717.00
	<b>Total Office &amp; Admin</b>	<b>55,030.21</b>	<b>46,208.62</b>	<b>53,206.44</b>	<b>47,677.38</b>	<b>55,892.87</b>	<b>54,703.51</b>	<b>59,013.47</b>	<b>62,165.00</b>	<b>95,356.07</b>	<b>119,727.45</b>	<b>104,967.00</b>
	<b>Utilities</b>											
5802	Gas & Electric	64,385.70	47,773.55	47,910.74	57,303.43	61,187.08	49,999.00	48,157.21	70,677.07	80,003.10	65,000.00	65,000.00
	<b>Total Utilities</b>	<b>64,385.70</b>	<b>47,773.55</b>	<b>47,910.74</b>	<b>57,303.43</b>	<b>61,187.08</b>	<b>49,999.00</b>	<b>48,157.21</b>	<b>70,677.07</b>	<b>80,003.10</b>	<b>65,000.00</b>	<b>65,000.00</b>
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	1,189.50	1,092.00	7,960.00	0.00	1,562.50	3,699.75	1,331.00	1,657.80	3,000.00
5926	Investment Banking Fees	1,229.64	1,086.22	1,058.02	1,038.66	1,033.79	1,063.72	1,092.37	1,068.97	1,015.17	1,151.00	1,156.00
	<b>Total Professional Fees</b>	<b>1,229.64</b>	<b>1,086.22</b>	<b>2,247.52</b>	<b>2,130.66</b>	<b>8,993.79</b>	<b>1,063.72</b>	<b>2,654.87</b>	<b>4,768.72</b>	<b>2,346.17</b>	<b>2,808.80</b>	<b>4,156.00</b>
	<b>Repairs &amp; Maintenance</b>											
5804	Building Maintenance & Re...	8,706.25	18,948.94	15,388.55	22,871.98	13,734.96	18,527.12	35,491.72	12,862.08	10,335.64	15,000.00	15,000.00
5808	Site Maint & Repair	19,661.15	17,758.49	24,772.49	26,397.25	8,895.32	22,418.64	18,603.85	18,662.78	16,493.04	22,275.15	25,000.00
5812	Pipeline Maintenance	22,838.73	37,907.10	41,793.73	38,670.14	29,312.16	35,939.75	45,696.08	31,106.37	96,516.52	25,127.00	45,000.00
	<b>Total Repairs &amp; Maintena...</b>	<b>51,206.13</b>	<b>74,614.53</b>	<b>81,954.77</b>	<b>87,939.37</b>	<b>51,942.44</b>	<b>76,885.51</b>	<b>99,791.65</b>	<b>62,631.23</b>	<b>123,345.20</b>	<b>62,402.15</b>	<b>85,000.00</b>

Army Sewer  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Automobile</b>											
5601	Auto/Light Truck Rep. & M...	11,331.30	18,178.30	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	17,239.05	18,372.35	22,500.00	29,820.00
5602	Auto/Light Truck Fuel	51,997.37	32,526.87	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	70,000.28	84,687.72	91,561.56	93,000.00
5603	Auto/Light Truck Rental/Le...	49,721.88	48,167.28	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	110,300.00	94,500.00	159,450.00	205,200.00
5605	Vehicle Ins	16,789.60	12,198.66	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	20,835.32	26,823.31	39,270.00	51,100.00
	<b>Total Automobile</b>	<b>129,840.15</b>	<b>111,071.11</b>	<b>114,303.91</b>	<b>142,117.38</b>	<b>168,401.67</b>	<b>190,948.72</b>	<b>195,562.46</b>	<b>218,374.65</b>	<b>224,383.38</b>	<b>312,781.56</b>	<b>379,120.00</b>
	<b>Computer</b>											
5124	Computer Equipment	5,095.15	4,795.97	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,369.36	20,884.47	24,000.00	10,000.00
5128	Programming & Software	1,800.00	1,800.00	0.00	2,500.00	11,613.44	29,455.00	7,601.93	5,410.00	5,716.00	7,926.00	13,716.00
	<b>Total Computer</b>	<b>6,895.15</b>	<b>6,595.97</b>	<b>5,746.31</b>	<b>9,415.31</b>	<b>27,161.84</b>	<b>41,175.46</b>	<b>13,744.76</b>	<b>17,779.36</b>	<b>26,600.47</b>	<b>31,926.00</b>	<b>23,716.00</b>
	<b>Insurance</b>	<b>26,713.70</b>	<b>35,847.19</b>	<b>39,824.33</b>	<b>30,942.00</b>	<b>35,226.73</b>	<b>31,874.62</b>	<b>33,542.73</b>	<b>43,540.72</b>	<b>52,045.00</b>	<b>52,800.00</b>	<b>59,600.00</b>
6190...	<b>Admin Allocation</b>	<b>31,250.26</b>	<b>33,206.45</b>	<b>34,566.98</b>	<b>47,576.47</b>	<b>189,360.43</b>	<b>232,206.12</b>	<b>261,497.08</b>	<b>295,247.60</b>	<b>255,344.81</b>	<b>354,175.00</b>	<b>365,269.00</b>
6191...	<b>Engineering Allocation</b>	<b>15,280.43</b>	<b>17,888.45</b>	<b>18,041.01</b>	<b>8,107.73</b>	<b>9,889.88</b>	<b>7,768.75</b>	<b>11,413.74</b>	<b>10,460.43</b>	<b>11,318.15</b>	<b>14,729.00</b>	<b>14,975.00</b>
6208	<b>NYS Administrative Asse...</b>	<b>18,674.00</b>	<b>20,891.00</b>	<b>19,789.00</b>	<b>14,690.00</b>	<b>16,018.00</b>	<b>13,434.00</b>	<b>13,075.00</b>	<b>13,075.00</b>	<b>15,892.00</b>	<b>15,728.00</b>	<b>15,922.00</b>
8901...	<b>Water Quality Allocation</b>	<b>(143,296.19)</b>	<b>(124,072.52)</b>	<b>(135,907.57)</b>	<b>(138,510.14)</b>	<b>(168,185.14)</b>	<b>(173,854.32)</b>	<b>(175,580.51)</b>	<b>(190,795.04)</b>	<b>(221,016.18)</b>	<b>(304,659.00)</b>	<b>(389,068.00)</b>
7032	<b>Depreciation</b>	<b>537,765.65</b>	<b>542,184.52</b>	<b>528,392.91</b>	<b>489,904.32</b>	<b>313,929.82</b>	<b>270,790.21</b>	<b>300,371.03</b>	<b>302,259.55</b>	<b>332,241.52</b>	<b>581,900.00</b>	<b>570,300.00</b>
6202	<b>Interest Expense</b>	<b>47,430.03</b>	<b>25,593.08</b>	<b>6,830.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>173,500.00</b>	<b>439,938.00</b>
7170	<b>Debt Issuance Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,280.00</b>	<b>50,000.00</b>
	<b>Total Expenses</b>	<b>2,356,098.24</b>	<b>2,587,138.74</b>	<b>2,596,708.45</b>	<b>2,733,566.77</b>	<b>2,234,450.19</b>	<b>2,343,760.30</b>	<b>2,597,784.01</b>	<b>3,005,043.51</b>	<b>2,936,386.21</b>	<b>3,741,402.40</b>	<b>4,222,674.00</b>
	<b>Change in Net Position</b>	<b>426,911.97</b>	<b>336,147.37</b>	<b>1,002,704.76</b>	<b>(258,151.53)</b>	<b>473,440.89</b>	<b>(86,317.26)</b>	<b>(226,644.73)</b>	<b>238,824.35</b>	<b>248,906.34</b>	<b>(338,900.00)</b>	<b>(145,734.00)</b>



Army Water Line  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
<b>Customer Billings</b>												
4001	Customer Billings	\$1,575,485.19	\$1,424,817.86	\$1,558,077.44	\$1,898,559.75	\$1,279,409.87	\$1,759,065.56	\$1,876,669.27	\$1,849,744.82	\$2,240,677.29	\$2,147,895.00	\$3,006,989.00
	<b>Total Customer Billings</b>	<b>1,575,485.19</b>	<b>1,424,817.86</b>	<b>1,558,077.44</b>	<b>1,898,559.75</b>	<b>1,279,409.87</b>	<b>1,759,065.56</b>	<b>1,876,669.27</b>	<b>1,849,744.82</b>	<b>2,240,677.29</b>	<b>2,147,895.00</b>	<b>3,006,989.00</b>
<b>Grant Revenue</b>												
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,987.50	179,430.00	0.00	0.00
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>843,987.50</b>	<b>179,430.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
<b>Other Income</b>												
4164	Miscellaneous	1,382.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>1,382.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Interest Income</b>												
4108	Reserve Interest	12,369.54	12,573.80	12,888.51	15,139.91	19,822.55	20,672.44	12,105.04	8,698.23	9,685.83	16,900.00	21,700.00
4202...	Mark to Market Adjustment	612.84	285.95	(22,450.07)	(4,815.83)	15,014.95	17,742.32	2,007.10	(22,250.89)	(4,778.13)	0.00	0.00
	<b>Total Interest Income</b>	<b>12,982.38</b>	<b>12,859.75</b>	<b>(9,561.56)</b>	<b>10,324.08</b>	<b>34,837.50</b>	<b>38,414.76</b>	<b>14,112.14</b>	<b>(13,552.66)</b>	<b>4,907.70</b>	<b>16,900.00</b>	<b>21,700.00</b>
	<b>Total Income</b>	<b>1,589,849.66</b>	<b>1,437,677.61</b>	<b>1,548,515.88</b>	<b>1,908,883.83</b>	<b>1,314,247.37</b>	<b>1,797,480.32</b>	<b>1,890,781.41</b>	<b>2,680,179.66</b>	<b>2,425,014.99</b>	<b>2,164,795.00</b>	<b>8,028,689.00</b>
<b>Salaries</b>												
	Administrative Wages	85,789.36	84,273.69	74,769.79	85,417.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	41,097.28	49,383.99	47,269.21	15,679.98	19,943.87	17,525.04	47,863.36	63,011.30	79,208.26	75,985.00	94,571.00
	Telecom Wages	0.00	2,900.32	11,680.74	16,664.14	15,567.53	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.30	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	1,544.90	9,173.75	455.52	7,399.00	15,515.00
	WQ Wages	165,649.92	171,325.43	181,465.00	171,553.08	158,966.37	255,312.06	286,172.66	275,083.68	301,967.86	362,862.00	435,586.00
5002 -...	Overtime Wages	1,020.22	1,084.59	2,258.67	749.05	3,629.34	8,446.01	7,944.38	6,486.14	8,142.93	6,649.00	8,770.00
5005	On-Call Stipend	4,200.00	3,825.00	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,120.00	3,120.00	3,840.00	3,840.00
	<b>Total Salaries</b>	<b>297,756.78</b>	<b>312,793.02</b>	<b>321,193.41</b>	<b>293,874.06</b>	<b>201,287.11</b>	<b>284,343.11</b>	<b>346,645.30</b>	<b>357,095.17</b>	<b>392,894.57</b>	<b>456,735.00</b>	<b>558,282.00</b>
<b>Fringe Benefits</b>												
5031 -...	FICA Expense	21,007.86	24,063.80	21,709.90	20,791.93	13,307.37	20,065.38	24,620.01	25,371.49	27,832.09	28,545.00	35,352.00
5032 -...	Pension Expense	54,833.15	32,453.04	60,064.07	54,304.68	22,357.30	38,228.33	99,978.63	27,736.52	7,245.78	49,700.00	74,741.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	358.07	856.43	1,368.00	0.00
5033...	Health Insurance	36,890.01	38,802.58	29,152.26	30,914.96	30,461.55	44,455.44	56,279.37	52,532.33	59,809.59	83,602.00	96,165.00
5034...	Workers Comp	6,132.03	7,215.55	6,922.92	6,488.60	5,700.67	12,605.42	10,397.53	12,937.33	7,163.09	21,125.00	22,884.00
5035 -...	Disability Insurance	186.00	197.04	288.69	292.15	139.89	159.90	168.40	1,018.26	1,187.21	1,442.00	2,245.00
5042 -...	Post Retire Overhead	23,947.88	26,625.40	27,441.76	24,189.90	16,346.22	25,086.72	29,758.71	28,365.00	24,605.25	34,490.00	41,343.00
5054	Employee Physicals & Scr...	1,817.75	1,202.50	1,487.75	1,444.25	2,485.50	1,892.50	877.50	2,049.00	0.00	0.00	0.00
	<b>Total Fringe Benefits</b>	<b>144,814.68</b>	<b>130,559.91</b>	<b>147,067.35</b>	<b>138,426.47</b>	<b>90,798.50</b>	<b>142,493.69</b>	<b>222,080.15</b>	<b>150,368.00</b>	<b>128,699.44</b>	<b>220,272.00</b>	<b>272,730.00</b>
<b>Operations &amp; Maintenance</b>												

Army Water Line  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5706	Shop Tools	3,723.61	3,190.47	3,794.50	3,988.72	83.56	0.00	2,104.15	1,069.96	3,289.79	16,418.00	5,000.00
5902	Lab Fees	880.00	5,710.00	2,719.00	3,340.00	3,460.00	3,598.00	5,340.00	3,684.00	3,913.09	5,000.00	5,000.00
	<b>Total O &amp; M</b>	<b>4,603.61</b>	<b>8,900.47</b>	<b>6,513.50</b>	<b>7,328.72</b>	<b>3,543.56</b>	<b>3,598.00</b>	<b>7,444.15</b>	<b>4,753.96</b>	<b>7,202.88</b>	<b>21,418.00</b>	<b>10,000.00</b>
<b>6004</b>	<b>Water Purchases</b>	<b>668,045.86</b>	<b>622,628.92</b>	<b>921,122.14</b>	<b>420,674.66</b>	<b>503,750.61</b>	<b>486,929.77</b>	<b>534,934.13</b>	<b>557,468.34</b>	<b>743,121.13</b>	<b>817,052.00</b>	<b>769,630.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.39	300.00	0.00
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465.00	172.22	500.00	500.00
5202	Employee Mileage Reimbu...	26.46	12.65	0.00	0.00	0.00	0.00	0.00	69.03	760.79	2,295.80	3,000.00
5204	Empl. Meals & Incidental	174.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.65	12,000.00	964.00
	<b>Total Office &amp; Admin</b>	<b>200.46</b>	<b>12.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>534.03</b>	<b>1,004.05</b>	<b>15,095.80</b>	<b>4,464.00</b>
	<b>Utilities</b>											
5802	Gas & Electric	28,223.94	11,887.63	17,907.20	15,702.87	17,470.33	14,131.25	14,015.29	22,200.78	24,027.61	25,000.00	25,000.00
	<b>Total Utilities</b>	<b>28,223.94</b>	<b>11,887.63</b>	<b>17,907.20</b>	<b>15,702.87</b>	<b>17,470.33</b>	<b>14,131.25</b>	<b>14,015.29</b>	<b>22,200.78</b>	<b>24,027.61</b>	<b>25,000.00</b>	<b>25,000.00</b>
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	682.50	0.00	4,703.50	0.00	0.00	371.25	81.00	1,000.00	1,000.00
5926	Investment Banking Fees	662.11	584.88	569.69	559.28	556.65	572.78	588.20	575.59	546.62	741.00	744.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00	680.00	0.00	0.00
	<b>Total Professional Fees</b>	<b>662.11</b>	<b>584.88</b>	<b>1,252.19</b>	<b>559.28</b>	<b>5,260.15</b>	<b>572.78</b>	<b>588.20</b>	<b>6,746.84</b>	<b>1,307.62</b>	<b>1,741.00</b>	<b>1,744.00</b>
	<b>Repairs &amp; Maintenance</b>											
5804	Building Maintenance & Re...	2,316.43	3,373.03	2,894.33	10,672.40	3,337.95	2,037.54	4,033.55	2,629.50	4,688.52	3,954.20	5,000.00
5808	Site Maint & Repair	10,209.05	7,490.96	9,885.00	4,348.34	1,971.00	3,355.00	11,091.00	5,988.57	6,706.85	13,750.00	30,000.00
5812	Pipeline Maintenance	22,898.45	19,498.26	19,944.25	15,411.92	8,655.86	15,632.91	19,299.16	17,638.84	29,969.89	20,000.00	20,000.00
	<b>Total Repairs &amp; Maintena...</b>	<b>35,423.93</b>	<b>30,362.25</b>	<b>32,723.58</b>	<b>30,432.66</b>	<b>13,964.81</b>	<b>21,025.45</b>	<b>34,423.71</b>	<b>26,256.91</b>	<b>41,365.26</b>	<b>37,704.20</b>	<b>55,000.00</b>
	<b>Computer</b>											
5128	Programming & Software	0.00	0.00	0.00	0.00	0.00	19,980.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Computer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,980.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6114</b>	<b>Insurance</b>	<b>15,581.86</b>	<b>18,990.06</b>	<b>25,503.73</b>	<b>24,160.26</b>	<b>23,923.64</b>	<b>25,236.34</b>	<b>28,733.02</b>	<b>30,586.76</b>	<b>36,432.46</b>	<b>38,700.00</b>	<b>38,700.00</b>
<b>6190...</b>	<b>Admin Allocation</b>	<b>30,641.80</b>	<b>32,771.21</b>	<b>33,161.55</b>	<b>46,814.48</b>	<b>99,309.25</b>	<b>135,879.88</b>	<b>164,184.73</b>	<b>149,390.80</b>	<b>160,857.95</b>	<b>183,063.00</b>	<b>230,106.00</b>
<b>6191...</b>	<b>Engineering Allocation</b>	<b>13,201.19</b>	<b>14,781.86</b>	<b>16,118.25</b>	<b>7,715.17</b>	<b>9,110.13</b>	<b>7,479.08</b>	<b>10,947.61</b>	<b>11,238.13</b>	<b>10,724.76</b>	<b>14,117.00</b>	<b>14,363.00</b>
<b>6208</b>	<b>NYS Administrative Asse...</b>	<b>10,806.00</b>	<b>11,709.00</b>	<b>10,979.00</b>	<b>11,436.00</b>	<b>10,836.00</b>	<b>10,609.00</b>	<b>11,179.00</b>	<b>11,179.00</b>	<b>11,121.00</b>	<b>10,973.00</b>	<b>10,308.00</b>
<b>8901...</b>	<b>Water Quality Allocation</b>	<b>28,351.39</b>	<b>27,413.94</b>	<b>30,304.90</b>	<b>28,050.05</b>	<b>33,800.32</b>	<b>62,727.10</b>	<b>67,288.68</b>	<b>65,963.54</b>	<b>61,757.76</b>	<b>97,424.00</b>	<b>112,125.00</b>
<b>7032</b>	<b>Depreciation</b>	<b>126,953.20</b>	<b>122,753.18</b>	<b>109,718.66</b>	<b>114,083.87</b>	<b>146,041.92</b>	<b>157,623.60</b>	<b>326,122.58</b>	<b>349,490.75</b>	<b>419,768.23</b>	<b>626,300.00</b>	<b>779,500.00</b>
<b>6202</b>	<b>Interest Expense</b>	<b>9,507.76</b>	<b>2,106.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>225,500.00</b>	<b>230,268.00</b>
<b>7170</b>	<b>Debt Issuance Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>50,000.00</b>

Army Water Line  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	Total Expenses	1,414,774.57	1,348,255.07	1,673,565.46	1,139,258.55	1,159,096.33	1,372,629.05	1,768,586.55	1,743,273.01	2,060,284.72	2,791,095.00	3,162,220.00
	Change in Net Position	175,075.09	89,422.54	(125,049.58)	769,625.28	155,151.04	424,851.27	122,194.86	936,906.65	364,730.27	(626,300.00)	4,866,469.00

Regional Water Line  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$84,203.67	\$84,295.31	\$125,262.99	\$109,644.25	\$93,726.50	\$88,223.52	\$80,665.94	\$95,046.62	\$100,733.03	\$118,497.00	\$129,572.00
4005	Capital Billings	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.04	271,130.00	286,518.00
	<b>Total Customer Billings</b>	<b>392,601.23</b>	<b>392,023.03</b>	<b>432,761.75</b>	<b>416,681.69</b>	<b>372,293.38</b>	<b>365,511.04</b>	<b>354,929.82</b>	<b>373,633.38</b>	<b>376,545.07</b>	<b>389,627.00</b>	<b>416,090.00</b>
	<b>Other Income</b>											
4164	Miscellaneous	0.00	0.00	425.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>425.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>0.00</b>	<b>260.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	630.48	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	9,167.55	15,900.00	22,700.00
	<b>Total Interest Income</b>	<b>630.48</b>	<b>434.28</b>	<b>506.13</b>	<b>590.74</b>	<b>3,899.35</b>	<b>8,773.53</b>	<b>8,622.74</b>	<b>2,100.48</b>	<b>9,167.55</b>	<b>15,900.00</b>	<b>22,700.00</b>
	<b>Total Income</b>	<b>393,231.71</b>	<b>392,717.31</b>	<b>433,693.68</b>	<b>417,272.43</b>	<b>376,192.73</b>	<b>374,284.57</b>	<b>363,552.56</b>	<b>375,733.86</b>	<b>385,712.62</b>	<b>405,527.00</b>	<b>438,790.00</b>
	<b>Salaries</b>											
	Administrative Wages	6,366.87	6,235.24	5,465.59	7,217.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	6,099.64	7,058.93	5,317.29	6,857.55	5,125.41	4,054.81	7,383.16	10,599.79	13,473.34	9,553.00	10,462.00
	Telecom Wages	0.00	0.00	145.13	22.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WQ Wages	21,262.46	19,705.02	22,195.98	23,883.72	22,624.25	19,575.50	18,425.28	17,996.01	15,716.49	21,646.00	21,156.00
5002 -...	Overtime Wages	541.98	191.52	592.14	1,210.74	866.09	1,046.21	738.92	131.24	1,014.93	1,519.00	1,836.00
5005	On-Call Stipend	1,500.00	600.00	300.00	630.00	1,590.00	1,530.00	1,560.00	1,560.00	1,560.00	1,920.00	1,920.00
	<b>Total Salaries</b>	<b>35,770.95</b>	<b>33,790.71</b>	<b>34,016.13</b>	<b>39,821.88</b>	<b>30,205.75</b>	<b>26,206.52</b>	<b>28,107.36</b>	<b>30,287.04</b>	<b>31,764.76</b>	<b>34,638.00</b>	<b>35,374.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	2,525.58	2,585.81	2,886.15	2,830.21	1,974.44	1,876.87	1,992.42	2,143.29	2,272.88	2,164.00	2,246.00
5032 -...	Pension Expense	6,496.88	3,438.41	7,801.65	7,235.30	3,321.71	3,545.28	8,234.65	2,303.43	566.11	3,870.00	4,775.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.75	130.22	0.00	0.00
5033...	Health Insurance	5,559.48	5,354.64	3,367.66	4,230.21	4,699.79	5,149.08	4,227.40	4,853.02	5,665.77	6,354.00	6,016.00
5034...	Workers Comp	829.68	736.06	820.54	1,354.48	1,170.28	1,168.33	959.78	1,016.78	746.43	1,494.00	1,300.00
5035 -...	Disability Insurance	17.04	18.00	28.46	20.76	16.07	15.75	16.49	88.36	94.22	109.00	139.00
5042 -...	Post Retire Overhead	3,666.04	3,818.26	3,743.34	4,489.76	2,854.04	2,378.79	2,544.00	2,475.75	2,170.20	2,617.00	2,557.00
	<b>Total Fringe Benefits</b>	<b>19,094.70</b>	<b>15,951.18</b>	<b>18,647.80</b>	<b>20,160.72</b>	<b>14,036.33</b>	<b>14,134.10</b>	<b>17,974.74</b>	<b>13,064.38</b>	<b>11,645.83</b>	<b>16,608.00</b>	<b>17,033.00</b>
	<b>Operations &amp; Maintenance</b>											
5815	Chemicals	853.65	631.10	1,139.50	1,032.20	1,252.80	1,109.70	1,365.54	1,378.00	2,700.00	3,300.00	3,200.00
5902	Lab Fees	1,770.00	5,475.00	2,869.00	3,070.00	3,160.00	3,273.00	3,360.00	3,384.00	3,350.84	4,830.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	1,700.00
	<b>Total O &amp; M</b>	<b>3,323.65</b>	<b>6,806.10</b>	<b>4,708.50</b>	<b>4,802.20</b>	<b>5,112.80</b>	<b>5,082.70</b>	<b>5,425.54</b>	<b>5,462.00</b>	<b>6,750.84</b>	<b>8,830.00</b>	<b>8,500.00</b>
<b>6004</b>	<b>Water Purchases</b>	<b>96,880.84</b>	<b>132,076.47</b>	<b>155,039.16</b>	<b>115,589.60</b>	<b>93,906.36</b>	<b>79,091.00</b>	<b>83,079.60</b>	<b>98,328.57</b>	<b>125,533.29</b>	<b>125,000.00</b>	<b>129,572.00</b>

Regional Water Line  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Office &amp; Administrative</b>											
5122	Public Info & Advertising	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	71.38	12.08	0.00	9.63	0.00	0.00	0.00	28.56	235.51	250.00	250.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.00
	<b>Total Office &amp; Admin</b>	<b>71.38</b>	<b>12.08</b>	<b>40.00</b>	<b>9.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28.56</b>	<b>235.51</b>	<b>250.00</b>	<b>380.00</b>
	<b>Utilities</b>											
5802	Gas & Electric	19,349.67	16,604.84	18,256.24	21,687.56	20,283.72	18,716.06	21,635.12	28,930.76	31,406.98	30,000.00	30,000.00
	<b>Total Utilities</b>	<b>19,349.67</b>	<b>16,604.84</b>	<b>18,256.24</b>	<b>21,687.56</b>	<b>20,283.72</b>	<b>18,716.06</b>	<b>21,635.12</b>	<b>28,930.76</b>	<b>31,406.98</b>	<b>30,000.00</b>	<b>30,000.00</b>
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
	<b>Repairs &amp; Maintenance</b>											
5804	Building Maintenance & Re...	2,413.50	2,748.41	1,333.88	3,316.47	496.45	8,889.15	2,332.85	2,401.55	7,171.18	5,702.59	9,000.00
5808	Site Maint & Repair	1,709.51	2,680.32	2,411.23	2,502.00	1,801.92	2,642.79	1,817.67	2,312.06	3,451.44	3,500.00	3,500.00
5812	Pipeline Maintenance	12,120.10	15,038.58	12,838.19	18,198.44	4,635.43	18,399.51	17,572.51	1,609.09	17,592.34	34,922.41	20,000.00
	<b>Total Repairs &amp; Maintena...</b>	<b>16,243.11</b>	<b>20,467.31</b>	<b>16,583.30</b>	<b>24,016.91</b>	<b>6,933.80</b>	<b>29,931.45</b>	<b>21,723.03</b>	<b>6,322.70</b>	<b>28,214.96</b>	<b>44,125.00</b>	<b>32,500.00</b>
	<b>Insurance</b>											
6114	Insurance	3,573.35	4,018.86	4,938.14	4,911.95	4,517.70	4,938.84	4,917.05	5,678.98	5,794.16	6,200.00	6,900.00
6190...	Admin Allocation	2,453.79	2,448.88	2,212.94	3,409.27	11,648.00	17,193.15	18,474.15	15,727.92	14,674.29	16,798.00	17,445.00
6191...	Engineering Allocation	1,868.03	2,615.82	3,671.75	4,524.20	4,768.12	3,597.60	2,178.66	2,040.86	2,130.94	2,492.00	2,258.00
6208	NYS Administrative Asse...	2,526.00	2,482.00	2,472.00	2,358.00	2,072.00	2,102.00	1,939.00	1,939.00	2,092.00	1,765.00	1,870.00
8901...	Water Quality Allocation	5,739.91	4,978.15	5,478.96	6,850.16	6,203.50	5,503.59	5,195.33	4,894.07	5,407.44	6,201.00	5,795.00
7032	Depreciation	140,381.52	141,587.17	144,304.85	144,298.87	144,071.56	141,719.51	135,812.46	135,586.10	134,907.18	139,000.00	151,000.00
7002	Amortization	12,183.39	24,366.72	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	26,943.00	30,456.19	30,400.00	31,596.00
6202	Interest Expense	65,385.21	70,993.13	68,848.99	66,621.36	64,306.88	61,902.02	59,403.06	56,806.13	54,107.28	51,302.00	48,456.00
	<b>Total Expenses</b>	<b>424,845.50</b>	<b>479,199.42</b>	<b>503,585.48</b>	<b>483,429.03</b>	<b>432,433.24</b>	<b>434,485.29</b>	<b>430,231.88</b>	<b>432,040.07</b>	<b>485,121.65</b>	<b>514,109.00</b>	<b>519,179.00</b>
	<b>Change in Net Position</b>	<b>(31,613.79)</b>	<b>(86,482.11)</b>	<b>(69,891.80)</b>	<b>(66,156.60)</b>	<b>(56,240.51)</b>	<b>(60,200.72)</b>	<b>(66,679.32)</b>	<b>(56,306.21)</b>	<b>(99,409.03)</b>	<b>(108,582.00)</b>	<b>(80,389.00)</b>



Water Sewer Contracts  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
<b>Customer Billings</b>												
4001	Customer Billings	\$760,281.38	\$715,511.18	\$676,165.78	\$741,048.14	\$789,891.73	\$782,810.17	\$861,529.17	\$932,587.14	\$1,612,245.89	\$1,921,277.00	\$1,967,643.00
	<b>Total Customer Billings</b>	<b>760,281.38</b>	<b>715,511.18</b>	<b>676,165.78</b>	<b>741,048.14</b>	<b>789,891.73</b>	<b>782,810.17</b>	<b>861,529.17</b>	<b>932,587.14</b>	<b>1,612,245.89</b>	<b>1,921,277.00</b>	<b>1,967,643.00</b>
<b>Other Income</b>												
4164	Miscellaneous	0.00	0.00	26.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>26.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Income</b>	<b>760,281.38</b>	<b>715,511.18</b>	<b>676,191.97</b>	<b>741,048.14</b>	<b>789,891.73</b>	<b>782,810.17</b>	<b>861,529.17</b>	<b>932,587.14</b>	<b>1,612,245.89</b>	<b>1,921,277.00</b>	<b>1,967,643.00</b>
<b>Salaries</b>												
	Administrative Wages	5,745.94	7,075.30	7,500.13	3,731.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	3,114.27	3,168.48	7,844.03	12,549.87	15,728.33	10,043.81	17,345.00	17,050.71	76,317.93	19,700.00	22,183.00
	MMF Wages	0.00	73.32	0.00	0.00	0.00	0.00	0.00	0.00	963.78	7,399.00	6,770.00
	WQ Wages	289,671.50	251,023.95	286,794.57	286,085.85	377,346.80	307,525.99	311,521.18	335,047.12	717,917.78	978,895.00	958,625.00
5002 -...	Overtime Wages	60,014.68	59,518.60	66,243.67	78,250.16	87,967.25	76,811.96	83,984.19	89,755.79	110,061.87	23,419.00	25,108.00
5005	On-Call Stipend	7,800.00	7,950.00	7,800.00	7,650.00	8,100.00	7,650.00	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00
	<b>Total Salaries</b>	<b>366,346.39</b>	<b>328,809.65</b>	<b>376,182.40</b>	<b>388,267.15</b>	<b>489,142.38</b>	<b>402,031.76</b>	<b>420,650.37</b>	<b>449,653.62</b>	<b>913,061.36</b>	<b>1,037,213.00</b>	<b>1,020,486.00</b>
<b>Fringe Benefits</b>												
5031 -...	FICA Expense	26,503.14	25,356.59	28,496.48	27,828.98	32,254.34	28,729.49	29,927.03	32,060.70	64,312.76	63,835.00	64,591.00
5032 -...	Pension Expense	67,499.64	42,954.46	75,343.53	69,740.56	54,527.32	54,924.19	123,883.89	35,410.41	16,782.94	114,268.00	138,261.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.37	435.41	0.00	0.00
5033...	Health Insurance	52,712.68	35,294.40	36,895.28	40,527.64	57,541.82	54,196.30	53,311.09	59,180.17	128,019.52	189,486.52	176,160.00
5034...	Workers Comp	25,886.77	26,075.66	27,768.62	30,194.51	31,825.60	27,194.54	20,769.12	27,641.93	41,407.38	58,378.00	50,278.00
5035 -...	Disability Insurance	176.04	153.96	208.67	205.13	169.60	184.83	178.04	1,479.00	2,573.15	3,532.00	4,294.00
5042 -...	Post Retire Overhead	51,542.46	49,969.81	54,429.40	53,280.47	52,061.24	34,535.25	35,222.25	36,834.00	67,539.00	84,428.00	79,091.00
	<b>Total Fringe Benefits</b>	<b>224,320.73</b>	<b>179,804.88</b>	<b>223,141.98</b>	<b>221,777.29</b>	<b>228,379.92</b>	<b>199,764.60</b>	<b>263,291.42</b>	<b>192,714.58</b>	<b>321,070.16</b>	<b>513,927.52</b>	<b>512,675.00</b>
<b>Operations &amp; Maintenance</b>												
5704	O&M Supplies	150.78	0.00	35.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,383.00	0.00
5770	Other Tool, Equip & O&M	436.40	0.00	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00
8090	Purchases for Resale	32,738.02	14,083.16	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	16,492.53	20,933.36	49,510.48	50,000.00
	<b>Total O &amp; M</b>	<b>33,325.20</b>	<b>14,083.16</b>	<b>6,747.13</b>	<b>10,947.44</b>	<b>16,169.24</b>	<b>27,474.16</b>	<b>35,203.34</b>	<b>16,492.53</b>	<b>20,933.36</b>	<b>78,893.48</b>	<b>50,000.00</b>
<b>Office &amp; Administrative</b>												
5053	Misc Employee Costs	0.00	0.00	0.00	2.75	0.00	10.75	0.00	0.00	0.00	0.00	0.00
5118	Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
5202	Employee Mileage Reimbu...	1,406.51	113.87	82.73	83.46	44.15	0.00	89.60	723.05	5,304.40	5,000.00	5,000.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.50	0.00	0.00

Water Sewer Contracts  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5270	Travel & Meeting Expense	0.00	0.00	200.75	111.75	134.25	73.00	0.00	0.00	3.25	0.00	0.00
	<b>Total Office &amp; Admin</b>	<b>1,406.51</b>	<b>113.87</b>	<b>283.48</b>	<b>197.96</b>	<b>178.40</b>	<b>83.75</b>	<b>89.60</b>	<b>723.05</b>	<b>5,347.15</b>	<b>7,000.00</b>	<b>5,000.00</b>
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6114	Insurance	5,911.49	7,341.83	7,654.11	9,776.42	13,406.06	16,102.09	18,379.36	19,605.69	35,668.14	37,300.00	46,400.00
6190...	Admin Allocation	2,432.13	3,059.92	3,531.63	2,719.83	27,726.00	37,499.24	38,120.33	33,164.38	32,872.68	38,626.00	41,821.00
6191...	Engineering Allocation	206.59	370.97	642.81	12,634.36	12,344.14	10,221.98	11,164.04	7,110.64	14,919.46	11,075.00	10,625.00
6208	NYS Administrative Asse...	3,562.00	4,465.00	3,891.00	4,002.00	4,110.00	4,437.00	4,861.00	4,861.00	5,033.00	7,749.00	9,221.00
8901...	Water Quality Allocation	109,204.89	91,517.26	99,877.25	103,234.78	127,907.96	104,416.60	102,915.66	118,108.30	153,791.79	201,034.00	271,148.00
	<b>Total Expenses</b>	<b>746,715.93</b>	<b>629,566.54</b>	<b>721,951.79</b>	<b>753,557.23</b>	<b>919,664.10</b>	<b>802,031.18</b>	<b>894,675.12</b>	<b>842,433.79</b>	<b>1,502,697.10</b>	<b>1,932,818.00</b>	<b>1,967,376.00</b>
	<b>Change in Net Position</b>	<b>13,565.45</b>	<b>85,944.64</b>	<b>(45,759.82)</b>	<b>(12,509.09)</b>	<b>(129,772.37)</b>	<b>(19,221.01)</b>	<b>(33,145.95)</b>	<b>90,153.35</b>	<b>109,548.79</b>	<b>(11,541.00)</b>	<b>267.00</b>

Engineering  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
<b>Customer Billings</b>												
4001	Customer Billings	\$563,156.96	\$624,594.38	\$829,484.61	\$1,062,118.41	\$1,231,125.65	\$1,444,830.58	\$1,151,971.12	\$1,086,412.10	\$517,566.47	\$734,055.00	\$643,335.00
	<b>Total Customer Billings</b>	<b>563,156.96</b>	<b>624,594.38</b>	<b>829,484.61</b>	<b>1,062,118.41</b>	<b>1,231,125.65</b>	<b>1,444,830.58</b>	<b>1,151,971.12</b>	<b>1,086,412.10</b>	<b>517,566.47</b>	<b>734,055.00</b>	<b>643,335.00</b>
<b>Grant Revenue</b>												
4181	Federal Grant Income	0.00	0.00	0.00	0.00	17,505.00	8,995.00	1,462.50	0.00	0.00	0.00	0.00
4184	Other Grants	0.00	0.00	0.00	0.00	438.24	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,943.24</b>	<b>8,995.00</b>	<b>1,462.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Income</b>		<b>563,156.96</b>	<b>624,594.38</b>	<b>829,484.61</b>	<b>1,062,118.41</b>	<b>1,249,068.89</b>	<b>1,453,825.58</b>	<b>1,153,433.62</b>	<b>1,086,412.10</b>	<b>517,566.47</b>	<b>734,055.00</b>	<b>643,335.00</b>
<b>Salaries</b>												
	Administrative Wages	6,744.52	6,383.86	4,756.11	7,685.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	298,804.89	357,981.17	500,897.43	621,705.99	725,185.18	740,351.62	624,992.51	639,314.30	269,131.07	367,950.00	312,257.00
	Telecom Wages	0.00	1,213.34	7,051.00	15,829.55	15,536.67	0.00	0.00	1,452.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	193.38	894.00	979.49	2,582.29	0.00	0.00	0.00	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	650.88	0.00	21.32	0.00	0.00
	WQ Wages	1,641.85	323.94	604.46	497.90	442.63	2,190.58	173.36	4,464.50	682.85	0.00	12,099.00
5002 -...	Overtime Wages	232.98	246.22	136.78	1,061.63	871.63	2,063.24	363.50	0.00	0.00	0.00	0.00
	<b>Total Salaries</b>	<b>307,424.24</b>	<b>366,341.91</b>	<b>514,339.78</b>	<b>647,760.51</b>	<b>744,618.40</b>	<b>744,605.44</b>	<b>626,180.25</b>	<b>645,230.80</b>	<b>269,835.24</b>	<b>367,950.00</b>	<b>324,356.00</b>
<b>Fringe Benefits</b>												
5031 -...	FICA Expense	25,947.15	23,911.37	36,787.79	46,657.63	54,181.73	53,537.60	43,848.54	44,953.84	19,789.26	23,818.00	21,920.00
5032 -...	Pension Expense	62,175.74	38,768.15	94,092.36	112,067.26	88,495.03	93,339.39	162,288.41	45,377.02	4,590.03	38,956.00	37,358.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,945.90	7,792.17	3,683.00	0.00
5033...	Health Insurance	28,899.11	21,687.48	41,467.39	50,989.56	98,509.07	114,710.73	91,876.01	92,477.20	49,044.50	56,601.00	37,817.00
5034...	Workers Comp	903.24	1,309.73	1,492.39	1,408.50	13,570.86	32,395.92	19,910.40	24,427.51	2,054.27	1,481.00	2,024.00
5035 -...	Disability Insurance	14.28	183.96	281.86	286.48	633.33	373.37	430.64	1,555.64	914.00	954.00	1,379.00
5042 -...	Post Retire Overhead	35,137.77	31,472.63	47,124.99	56,753.80	57,880.29	56,861.79	45,956.31	45,484.65	16,529.28	22,812.00	22,934.00
5054	Employee Physicals & Scr...	186.50	614.50	419.50	256.25	841.75	364.00	246.25	999.75	334.75	1,500.00	600.00
	<b>Total Fringe Benefits</b>	<b>153,263.79</b>	<b>117,947.82</b>	<b>221,666.28</b>	<b>268,419.48</b>	<b>314,112.06</b>	<b>351,582.80</b>	<b>364,556.56</b>	<b>259,221.51</b>	<b>101,048.26</b>	<b>149,805.00</b>	<b>124,032.00</b>
<b>Operations &amp; Maintenance</b>												
5062	Third Party Temporary - O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00
5403	Safety Equipment & Supplies	1,048.98	2,754.56	1,356.35	2,028.36	1,108.44	1,289.78	433.81	935.15	1,041.19	1,000.00	1,000.00
5712	Purchased Maintenance &...	5,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5904	SCADA	15,674.87	15,468.87	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	12,627.91	17,009.04	21,750.00	21,750.00
8090	Purchases for Resale	47,016.51	33,405.87	22,840.54	71,025.98	79,806.59	90,857.60	56,786.55	45,547.58	53,891.24	104,000.00	97,000.00
	<b>Total O &amp; M</b>	<b>68,869.36</b>	<b>51,629.30</b>	<b>48,326.44</b>	<b>98,358.94</b>	<b>103,632.25</b>	<b>109,050.39</b>	<b>78,598.27</b>	<b>59,110.64</b>	<b>71,941.47</b>	<b>130,250.00</b>	<b>119,750.00</b>

Office & Administrative

Engineering  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5053	Misc Employee Costs	211.00	0.00	1,029.87	546.00	730.82	219.25	1,163.20	0.00	325.00	500.00	500.00
5102	Office Rent	0.00	11,592.00	11,594.04	11,594.04	12,716.04	10,761.00	10,761.00	5,388.96	1,869.96	1,870.00	1,870.00
5104	Office Supplies	0.00	1,984.78	2,506.93	2,716.86	863.74	1,547.38	578.25	990.90	905.87	1,000.00	1,000.00
5112	Telephone	1,972.57	2,497.82	2,619.74	2,735.47	3,022.59	3,656.26	3,134.23	2,988.60	2,375.16	1,969.00	327.00
5114	Cellular Services	6,286.69	5,732.69	5,048.67	6,070.66	6,947.94	5,690.07	5,808.87	6,324.44	4,749.05	5,000.00	6,200.00
5120	Dues & Subscriptions	447.00	810.02	681.00	405.00	913.00	618.00	860.00	662.00	248.00	1,000.00	1,000.00
5122	Public Info & Advertising	553.64	1,652.90	3,228.43	3,850.79	4,345.02	0.00	1,600.00	1,913.00	4,752.37	6,000.00	0.00
5130	Office Equipment	0.00	6,385.66	5,832.84	8,463.37	3,075.95	2,796.39	445.00	836.00	0.00	380.00	1,500.00
5202	Employee Mileage Reimbu...	5,326.13	10,158.90	15,191.46	14,757.50	19,026.40	16,518.33	5,953.51	11,681.30	5,634.72	8,000.00	8,000.00
5204	Empl. Meals & Incidental	403.00	1,957.00	905.01	691.03	1,958.81	453.30	871.89	3,737.13	44.62	750.00	1,000.00
5206	Empl. Lodging	206.40	978.00	479.00	2,012.00	6,612.00	1,715.00	2,252.48	6,351.40	0.00	1,400.00	2,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
5370	Training & Development	750.85	3,109.90	744.90	4,326.80	8,021.07	7,994.00	5,179.45	10,201.60	2,902.88	6,000.00	6,000.00
5402	Employee Uniforms	0.00	908.00	233.00	486.00	633.90	753.00	1,155.90	1,167.94	684.98	900.00	1,100.00
	<b>Total Office &amp; Admin</b>	<b>16,157.28</b>	<b>47,767.67</b>	<b>50,094.89</b>	<b>58,655.52</b>	<b>68,867.28</b>	<b>52,721.98</b>	<b>39,763.78</b>	<b>52,243.27</b>	<b>24,492.61</b>	<b>34,769.00</b>	<b>31,497.00</b>
	<b>Professional Fees</b>											
5924	Legal	2,500.00	0.00	203.40	0.00	0.00	29,426.88	0.00	2,255.00	0.00	1,000.00	1,000.00
	<b>Total Professional Fees</b>	<b>2,500.00</b>	<b>0.00</b>	<b>203.40</b>	<b>0.00</b>	<b>0.00</b>	<b>29,426.88</b>	<b>0.00</b>	<b>2,255.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
	<b>Automobile</b>											
5601	Auto/Light Truck Rep. & M...	777.81	1,104.32	479.76	1,040.21	2,427.47	479.76	2,043.92	1,914.47	1,284.01	2,500.00	3,340.00
5602	Auto/Light Truck Fuel	4,648.94	3,380.38	3,611.73	3,609.44	4,265.06	3,265.01	2,165.18	3,549.72	4,551.48	4,000.00	4,000.00
5603	Auto/Light Truck Rental/Le...	8,705.16	9,698.64	10,576.52	12,164.04	12,164.04	8,600.04	5,200.00	6,700.00	6,700.00	12,500.00	14,000.00
5604	Parts & Supplies	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Vehicle Ins	1,975.25	1,307.37	2,223.20	2,182.96	2,197.27	1,195.88	3,060.78	2,727.02	2,366.25	2,500.00	3,100.00
	<b>Total Automobile</b>	<b>16,107.16</b>	<b>15,734.71</b>	<b>16,891.21</b>	<b>18,996.65</b>	<b>21,053.84</b>	<b>13,540.69</b>	<b>12,469.88</b>	<b>14,891.21</b>	<b>14,901.74</b>	<b>21,500.00</b>	<b>24,440.00</b>
	<b>Computer</b>											
5124	Computer Equipment	3,543.00	7,398.45	4,843.49	6,385.46	3,059.58	5,020.61	6,420.80	5,685.86	5,827.81	4,000.00	5,000.00
5128	Programming & Software	0.00	1,747.00	790.42	2,500.00	9,667.78	11.10	978.12	613.80	0.00	2,370.00	1,000.00
5906	GIS	24,828.75	34,379.11	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	25,080.87	27,243.96	38,944.00	45,440.00
	<b>Total Computer</b>	<b>28,371.75</b>	<b>43,524.56</b>	<b>44,548.09</b>	<b>48,950.88</b>	<b>54,772.87</b>	<b>39,252.25</b>	<b>35,638.16</b>	<b>31,380.53</b>	<b>33,071.77</b>	<b>45,314.00</b>	<b>51,440.00</b>
	<b>Bad Debt Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>396.00</b>	<b>0.00</b>	<b>0.00</b>
6114	Insurance	4,927.52	5,712.11	9,876.27	13,487.84	24,077.03	24,687.51	26,462.19	26,810.36	15,626.17	16,600.00	17,700.00
6190...	Admin Allocation	2,390.81	2,441.14	1,995.02	3,534.89	42,870.00	53,703.05	57,833.25	50,348.12	45,585.21	51,386.00	52,672.00
6191...	Engineering Allocation	(68,851.47)	(90,088.49)	(86,314.22)	(85,882.43)	(96,570.33)	(67,192.98)	(80,695.85)	(75,947.20)	(87,009.99)	(101,133.00)	(111,819.00)
6208	NYS Administrative Asse...	3,484.00	3,445.00	4,908.00	5,516.00	7,378.00	6,535.00	6,994.00	6,995.00	6,558.00	3,395.00	3,523.00
8901...	Water Quality Allocation	0.00	163.17	246.46	375.15	255.14	1,184.00	139.40	1,436.30	0.00	0.00	0.00
7032	Depreciation	0.00	7,127.36	22,256.98	26,522.06	27,217.26	34,865.10	27,737.75	12,608.16	8,343.06	8,400.00	0.00
	<b>Total Expenses</b>	<b>534,644.44</b>	<b>571,746.26</b>	<b>849,038.60</b>	<b>1,104,695.49</b>	<b>1,312,283.80</b>	<b>1,393,962.11</b>	<b>1,195,677.64</b>	<b>1,086,583.70</b>	<b>504,789.54</b>	<b>729,236.00</b>	<b>638,591.00</b>

Engineering  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	Change in Net Position	28,512.52	52,848.12	(19,553.99)	(42,577.08)	(63,214.91)	59,863.47	(42,244.02)	(171.60)	12,776.93	4,819.00	4,744.00



Regional Development Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
4001	<b>Customer Billings</b>											
	Customer Billings	\$128,964.78	\$143,589.87	\$186,015.30	\$216,280.74	\$222,185.58	\$145,500.47	\$141,016.80	\$115,073.91	\$277,247.39	\$279,279.00	\$254,660.00
	<b>Total Customer Billings</b>	<b>128,964.78</b>	<b>143,589.87</b>	<b>186,015.30</b>	<b>216,280.74</b>	<b>222,185.58</b>	<b>145,500.47</b>	<b>141,016.80</b>	<b>115,073.91</b>	<b>277,247.39</b>	<b>279,279.00</b>	<b>254,660.00</b>
4181	<b>Grant Revenue</b>											
	Federal Grant Income	0.00	0.00	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	163,482.86	0.00	91,000.00	0.00
	NY State Grants	506,000.00	798,000.00	1,493,000.41	2,037,703.34	1,945,719.20	2,164,333.97	759,605.05	1,378,465.69	373,605.93	411,000.00	154,000.00
4184	Other Grants	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	33,486.00	0.00	0.00	0.00
	<b>Total Grant Revenue</b>	<b>906,000.00</b>	<b>798,000.00</b>	<b>1,673,472.84</b>	<b>2,366,323.11</b>	<b>2,055,303.24</b>	<b>2,378,848.55</b>	<b>855,120.45</b>	<b>1,575,434.55</b>	<b>373,605.93</b>	<b>502,000.00</b>	<b>154,000.00</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>543,871.46</b>	<b>639,583.05</b>	<b>664,527.51</b>	<b>617,971.80</b>	<b>661,274.95</b>	<b>635,971.21</b>	<b>478,171.51</b>	<b>516,852.69</b>	<b>445,800.97</b>	<b>428,760.00</b>	<b>541,839.00</b>
4162	<b>Other Income</b>											
	Processing Fees	10,500.00	0.00	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	34,530.00	28,879.00	19,300.00	19,825.00
	Miscellaneous	9,698.09	34,187.66	40,115.65	40,826.16	29,585.70	7,717.42	7,258.83	17,696.13	9,563.83	5,772.00	4,000.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	13,440.00	4,480.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>20,198.09</b>	<b>34,187.66</b>	<b>126,804.81</b>	<b>104,835.16</b>	<b>91,258.59</b>	<b>64,017.42</b>	<b>33,622.21</b>	<b>65,666.13</b>	<b>42,922.83</b>	<b>25,072.00</b>	<b>23,825.00</b>
4102	<b>Interest Income</b>											
	Investment Interest Income	30,092.95	81,966.38	135,267.19	162,283.17	220,599.35	291,044.17	139,599.49	75,270.87	238,499.50	365,800.00	453,700.00
	Trustee Interest	0.00	0.00	0.00	0.00	61.32	0.00	0.00	0.00	0.00	0.00	0.00
4202...	Mark to Market Adjustment	314.55	18,292.77	(39,479.89)	(23,261.88)	38,236.80	18,806.22	(29,600.46)	(432,194.69)	(258,380.35)	0.00	0.00
	<b>Total Interest Income</b>	<b>30,407.50</b>	<b>100,259.15</b>	<b>95,787.30</b>	<b>139,021.29</b>	<b>258,897.47</b>	<b>309,850.39</b>	<b>109,999.03</b>	<b>(356,923.82)</b>	<b>(19,880.85)</b>	<b>365,800.00</b>	<b>453,700.00</b>
	<b>Total Income</b>	<b>1,629,441.83</b>	<b>1,715,619.73</b>	<b>2,746,607.76</b>	<b>3,444,432.10</b>	<b>3,288,919.83</b>	<b>3,534,188.04</b>	<b>1,617,930.00</b>	<b>1,916,103.46</b>	<b>1,119,696.27</b>	<b>1,600,911.00</b>	<b>1,428,024.00</b>
5002 -...	<b>Salaries</b>											
	Administrative Wages	234,361.05	208,869.78	58,206.43	58,445.64	9,972.40	16,052.90	12,487.14	13,230.91	9,280.56	12,414.00	12,568.00
	Engineering Wages	6,324.22	12,970.40	28,611.69	78,457.11	64,661.40	24,258.44	12,092.67	7,733.14	7,250.38	3,059.00	3,255.00
5002 -...	Telecom Wages	0.00	0.00	1,811.99	1,815.51	0.00	0.00	0.00	2,466.19	21,433.55	32,880.00	0.00
	Regional Development Wa...	0.00	57,793.75	275,012.23	273,691.36	292,711.42	312,180.79	307,794.81	292,240.85	278,359.36	280,115.00	282,826.00
	Overtime Wages	7.49	0.00	33.54	82.46	0.00	17.82	0.00	0.00	0.00	0.00	0.00
	<b>Total Salaries</b>	<b>240,692.76</b>	<b>279,633.93</b>	<b>363,675.88</b>	<b>412,492.08</b>	<b>367,345.22</b>	<b>352,509.95</b>	<b>332,374.62</b>	<b>315,671.09</b>	<b>316,323.85</b>	<b>328,468.00</b>	<b>298,649.00</b>
5031 -...	<b>Fringe Benefits</b>											
	FICA Expense	16,737.88	20,034.65	24,545.34	28,840.86	24,523.39	23,768.34	22,343.09	21,942.20	22,348.51	21,567.00	19,337.00
	Pension Expense	47,466.63	38,476.04	74,920.27	81,676.10	48,996.02	54,750.16	111,076.06	29,090.04	7,084.02	46,321.00	50,602.00
5033...	Health Insurance	30,221.27	36,923.98	38,976.86	42,922.52	51,098.00	56,095.72	51,474.12	45,487.79	45,608.10	46,539.00	45,876.00
5034...	Workers Comp	458.44	832.51	749.74	821.61	709.18	728.97	452.41	506.48	415.13	580.00	398.00
5035 -...	Disability Insurance	143.76	143.04	372.78	299.65	303.49	302.17	375.47	1,050.79	858.14	794.00	925.00
5042 -...	Post Retire Overhead	22,568.06	24,766.38	31,963.71	35,971.03	26,039.23	25,226.85	22,223.55	20,408.22	18,482.55	18,985.00	17,012.00
	<b>Total Fringe Benefits</b>	<b>117,596.04</b>	<b>121,176.60</b>	<b>171,528.70</b>	<b>190,531.77</b>	<b>151,669.31</b>	<b>160,872.21</b>	<b>207,944.70</b>	<b>118,485.52</b>	<b>94,796.45</b>	<b>134,786.00</b>	<b>134,150.00</b>

Regional Development Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Operations &amp; Maintenance</b>											
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
8090	Purchases for Resale	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	20,862.50	14,000.00	30,000.00
	<b>Total O &amp; M</b>	<b>10,710.33</b>	<b>9,103.70</b>	<b>13,323.20</b>	<b>15,982.00</b>	<b>11,260.00</b>	<b>5,500.00</b>	<b>6,400.00</b>	<b>8,806.41</b>	<b>25,862.50</b>	<b>19,000.00</b>	<b>35,000.00</b>
<b>6006</b>	<b>Host Community Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>20,757.52</b>	<b>20,757.72</b>	<b>59,297.16</b>	<b>88,942.88</b>	<b>103,765.74</b>	<b>133,411.46</b>	<b>148,234.32</b>	<b>183,809.18</b>	<b>207,526.00</b>
	<b>Office &amp; Administrative</b>											
5053	Misc Employee Costs	0.00	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104	Office Supplies	0.00	114.00	0.00	114.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	1,460.30	431.68	0.00	0.00	0.00
5120	Dues & Subscriptions	125.00	625.00	625.00	625.00	625.00	125.00	625.00	625.00	625.00	625.00	625.00
5122	Public Info & Advertising	738.22	1,449.55	1,468.36	1,870.02	220.76	230.12	289.00	714.50	643.01	1,650.00	1,250.00
5170	Other Office Expenses	0.00	4,238.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5172	Filing Fees	540.00	790.00	280.00	560.00	580.00	580.00	600.00	0.00	653.25	700.00	700.00
5202	Employee Mileage Reimbu...	1,019.91	1,072.35	4,159.16	3,306.33	1,277.93	443.00	609.54	965.17	3,791.26	8,050.00	5,000.00
5204	Empl. Meals & Incidental	1,259.00	1,231.50	823.47	355.18	532.09	350.02	0.00	0.00	0.00	1,035.76	1,150.00
5206	Empl. Lodging	3,977.79	4,606.13	4,071.99	2,955.41	3,780.11	2,280.06	0.00	0.00	0.00	1,057.00	2,800.00
5270	Travel & Meeting Expense	1,449.02	2,262.08	2,508.23	1,370.58	4,459.68	611.74	600.00	97.17	0.00	510.00	1,500.00
5370	Training & Development	1,000.00	95.00	1,490.00	55.00	0.00	1,749.00	99.00	4,000.00	350.00	1,000.00	1,700.00
5570	Other General Expense	492.73	515.06	476.61	896.11	369.64	1,293.90	1,191.25	1,142.00	1,618.93	2,199.82	2,300.00
	<b>Total Office &amp; Admin</b>	<b>10,601.67</b>	<b>16,999.17</b>	<b>15,892.82</b>	<b>12,107.63</b>	<b>11,845.21</b>	<b>7,662.84</b>	<b>5,474.09</b>	<b>7,975.52</b>	<b>7,681.45</b>	<b>16,827.58</b>	<b>17,025.00</b>
	<b>Professional Fees</b>											
5924	Legal	2,370.00	696.50	2,248.50	2,646.55	2,323.90	6,480.95	3,318.00	2,075.00	3,465.38	9,883.00	8,500.00
5926	Investment Banking Fees	831.38	6,567.64	6,762.92	7,240.73	7,231.08	7,795.79	7,440.87	7,321.67	8,839.31	10,709.24	10,721.00
5970	Consulting	15,012.40	93,500.00	199,120.45	245,109.00	69,429.56	117,020.40	61,725.16	174,480.21	36,733.59	61,000.00	16,000.00
	<b>Total Professional Fees</b>	<b>18,213.78</b>	<b>100,764.14</b>	<b>208,131.87</b>	<b>254,996.28</b>	<b>78,984.54</b>	<b>131,297.14</b>	<b>72,484.03</b>	<b>183,876.88</b>	<b>49,038.28</b>	<b>81,592.24</b>	<b>35,221.00</b>
	<b>Computer</b>											
5124	Computer Equipment	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6108	Web Page Design & Maint...	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00	750.00	750.00	750.00
	<b>Total Computer</b>	<b>0.00</b>	<b>1,396.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>
<b>6122</b>	<b>Bad Debt Expense</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>245,149.93</b>	<b>0.00</b>	<b>499,921.46</b>	<b>(20,800.09)</b>	<b>184,385.82</b>	<b>5,847.25</b>	<b>0.00</b>	<b>0.00</b>
<b>6120</b>	<b>Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>631,753.16</b>	<b>524,871.32</b>	<b>732,672.04</b>	<b>731,174.64</b>	<b>1,162,315.66</b>	<b>296,215.05</b>	<b>507,984.90</b>	<b>154,000.00</b>	<b>200,000.00</b>
<b>6190...</b>	<b>Admin Allocation</b>	<b>99,924.96</b>	<b>116,991.32</b>	<b>34,462.97</b>	<b>40,517.90</b>	<b>132,226.00</b>	<b>152,342.64</b>	<b>165,978.49</b>	<b>148,305.11</b>	<b>144,586.76</b>	<b>164,334.00</b>	<b>167,455.00</b>
<b>6191...</b>	<b>Engineering Allocation</b>	<b>359.78</b>	<b>1,185.91</b>	<b>2,662.27</b>	<b>11,183.64</b>	<b>8,330.92</b>	<b>5,306.24</b>	<b>2,347.41</b>	<b>1,829.89</b>	<b>1,629.95</b>	<b>547.00</b>	<b>419.00</b>
<b>6202</b>	<b>Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,277.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Expenses</b>	<b>748,099.32</b>	<b>647,251.09</b>	<b>1,462,188.39</b>	<b>1,728,590.27</b>	<b>1,553,630.40</b>	<b>2,137,807.79</b>	<b>2,039,034.65</b>	<b>1,399,712.75</b>	<b>1,302,735.71</b>	<b>1,084,114.00</b>	<b>1,096,195.00</b>

Regional Development  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	Change in Net Position	881,342.51	1,068,368.64	1,284,419.37	1,715,841.83	1,735,289.43	1,396,380.25	(421,104.65)	516,390.71	(183,039.44)	516,797.00	331,829.00

RD Contracts  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
4001	<b>Customer Billings</b>											
	Customer Billings	\$123,924.84	\$138,644.87	\$181,070.30	\$212,200.74	\$218,105.58	\$141,620.47	\$137,136.80	\$111,473.91	\$274,067.39	\$277,279.00	\$252,960.00
	<b>Total Customer Billings</b>	<b>123,924.84</b>	<b>138,644.87</b>	<b>181,070.30</b>	<b>212,200.74</b>	<b>218,105.58</b>	<b>141,620.47</b>	<b>137,136.80</b>	<b>111,473.91</b>	<b>274,067.39</b>	<b>277,279.00</b>	<b>252,960.00</b>
<b>Grant Revenue</b>												
4181	Federal Grant Income	0.00	0.00	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	163,482.86	0.00	91,000.00	0.00
4183	NY State Grants	0.00	0.00	31,494.09	14,709.83	93,220.98	325,576.19	126,062.87	77,483.59	39,886.04	67,000.00	54,000.00
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>211,966.52</b>	<b>343,329.60</b>	<b>202,805.02</b>	<b>540,090.77</b>	<b>221,578.27</b>	<b>240,966.45</b>	<b>39,886.04</b>	<b>158,000.00</b>	<b>54,000.00</b>
<b>Other Income</b>												
4162	Processing Fees	0.00	0.00	10,400.00	13,300.00	4,450.00	12,725.00	0.00	0.00	7,304.00	3,500.00	3,500.00
4164	Miscellaneous	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>0.18</b>	<b>0.00</b>	<b>10,400.00</b>	<b>13,300.00</b>	<b>4,450.00</b>	<b>12,725.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,304.00</b>	<b>3,500.00</b>	<b>3,500.00</b>
	<b>Total Income</b>	<b>123,925.02</b>	<b>138,644.87</b>	<b>403,436.82</b>	<b>568,830.34</b>	<b>425,360.60</b>	<b>694,436.24</b>	<b>358,715.07</b>	<b>352,440.36</b>	<b>321,257.43</b>	<b>438,779.00</b>	<b>310,460.00</b>
<b>Salaries</b>												
5002 -...	Administrative Wages	58,120.13	47,119.58	23,288.71	25,559.79	9,972.40	16,052.90	12,487.14	13,230.91	9,280.56	12,414.00	12,568.00
	Engineering Wages	6,324.22	12,896.10	28,611.69	78,299.36	64,661.40	24,258.44	12,092.67	7,733.14	7,250.38	3,059.00	3,255.00
	Telecom Wages	0.00	0.00	494.33	1,746.89	0.00	0.00	0.00	2,466.19	21,433.55	32,880.00	0.00
	Regional Development Wa...	0.00	16,972.36	117,712.66	128,253.34	131,021.81	150,413.64	143,227.69	120,024.35	136,445.67	185,442.00	158,560.00
	Overtime Wages	0.00	0.00	0.00	66.23	0.00	17.82	0.00	0.00	0.00	0.00	0.00
	<b>Total Salaries</b>	<b>64,444.35</b>	<b>76,988.04</b>	<b>170,107.39</b>	<b>233,925.61</b>	<b>205,655.61</b>	<b>190,742.80</b>	<b>167,807.50</b>	<b>143,454.59</b>	<b>174,410.16</b>	<b>233,795.00</b>	<b>174,383.00</b>
<b>Fringe Benefits</b>												
5031 -...	FICA Expense	4,458.40	5,612.05	11,544.63	16,450.89	13,601.99	13,075.39	11,327.73	9,976.33	12,340.80	15,177.00	11,203.00
5032 -...	Pension Expense	12,505.43	10,518.80	34,635.23	45,241.08	26,339.32	29,524.12	55,821.73	12,851.77	3,816.60	32,499.00	28,862.00
5033...	Health Insurance	8,639.57	11,355.80	20,472.34	24,490.94	31,420.82	31,563.96	28,584.96	23,318.01	24,645.89	35,401.00	27,943.00
5034...	Workers Comp	125.82	303.99	354.00	462.91	402.80	407.85	223.58	218.13	200.71	439.00	237.00
5035 -...	Disability Insurance	25.44	27.96	218.27	189.02	243.36	239.30	310.67	730.91	522.30	582.00	563.00
5042 -...	Post Retire Overhead	6,343.05	7,177.00	16,843.88	23,457.55	17,834.99	15,086.55	12,309.96	10,222.77	10,722.84	13,914.00	10,362.00
	<b>Total Fringe Benefits</b>	<b>32,097.71</b>	<b>34,995.60</b>	<b>84,068.35</b>	<b>110,292.39</b>	<b>89,843.28</b>	<b>89,897.17</b>	<b>108,578.63</b>	<b>57,317.92</b>	<b>52,249.14</b>	<b>98,012.00</b>	<b>79,170.00</b>
<b>Operations &amp; Maintenance</b>												
8090	Purchases for Resale	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	20,862.50	14,000.00	30,000.00
	<b>Total O &amp; M</b>	<b>5,710.33</b>	<b>4,103.70</b>	<b>8,323.20</b>	<b>10,982.00</b>	<b>6,260.00</b>	<b>500.00</b>	<b>6,400.00</b>	<b>3,806.41</b>	<b>20,862.50</b>	<b>14,000.00</b>	<b>30,000.00</b>
<b>Office &amp; Administrative</b>												
5053	Misc Employee Costs	0.00	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104	Office Supplies	0.00	114.00	0.00	114.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	228.98	274.83	570.00	1,255.02	220.76	230.12	289.00	206.00	643.01	900.00	500.00

## RD Contracts

### Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5172	Filing Fees	540.00	790.00	280.00	560.00	580.00	580.00	600.00	0.00	653.25	700.00	700.00
5202	Employee Mileage Reimbu...	655.20	692.06	3,431.55	2,932.89	1,047.39	75.40	609.54	225.46	3,389.12	6,000.00	3,000.00
5204	Empl. Meals & Incidental	34.50	72.00	391.54	69.11	457.94	145.27	0.00	0.00	0.00	150.00	150.00
5206	Empl. Lodging	0.00	0.00	1,625.98	232.00	2,573.12	488.34	0.00	0.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	0.00	0.00	1,263.19	759.95	3,850.25	365.47	300.00	0.00	0.00	0.00	0.00
5370	Training & Development	0.00	0.00	1,490.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00
5570	Other General Expense	0.00	72.06	0.00	0.00	0.00	50.00	170.00	0.00	404.96	500.00	500.00
	<b>Total Office &amp; Admin</b>	<b>1,458.68</b>	<b>2,014.95</b>	<b>9,042.26</b>	<b>5,922.97</b>	<b>8,729.46</b>	<b>3,334.60</b>	<b>1,968.54</b>	<b>431.46</b>	<b>5,090.34</b>	<b>8,250.00</b>	<b>4,850.00</b>
	<b>Professional Fees</b>											
5924	Legal	270.00	0.00	0.00	0.00	250.00	0.00	0.00	100.00	0.00	500.00	500.00
5970	Consulting	0.00	0.00	140,270.45	222,109.00	37,979.56	77,020.40	29,450.16	95,355.21	6,833.59	46,000.00	6,000.00
	<b>Total Professional Fees</b>	<b>270.00</b>	<b>0.00</b>	<b>140,270.45</b>	<b>222,109.00</b>	<b>38,229.56</b>	<b>77,020.40</b>	<b>29,450.16</b>	<b>95,455.21</b>	<b>6,833.59</b>	<b>46,500.00</b>	<b>6,500.00</b>
<b>6120</b>	<b>Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,891.00</b>	<b>282,018.66</b>	<b>65,178.16</b>	<b>55,549.00</b>	<b>17,984.92</b>	<b>16,000.00</b>	<b>0.00</b>
<b>6190...</b>	<b>Admin Allocation</b>	<b>26,517.33</b>	<b>30,528.21</b>	<b>12,819.21</b>	<b>16,189.27</b>	<b>28,368.00</b>	<b>31,765.42</b>	<b>34,082.86</b>	<b>5,444.21</b>	<b>4,956.53</b>	<b>5,411.00</b>	<b>5,856.00</b>
<b>6191...</b>	<b>Engineering Allocation</b>	<b>359.78</b>	<b>1,178.03</b>	<b>2,662.27</b>	<b>11,168.51</b>	<b>8,330.92</b>	<b>5,306.24</b>	<b>2,347.41</b>	<b>1,829.89</b>	<b>1,629.95</b>	<b>547.00</b>	<b>419.00</b>
	<b>Total Expenses</b>	<b>130,858.18</b>	<b>149,808.53</b>	<b>427,293.13</b>	<b>610,589.75</b>	<b>413,307.83</b>	<b>680,585.29</b>	<b>415,813.26</b>	<b>363,288.69</b>	<b>284,017.13</b>	<b>422,515.00</b>	<b>301,178.00</b>
	<b>Change in Net Position</b>	<b>(6,933.16)</b>	<b>(11,163.66)</b>	<b>(23,856.31)</b>	<b>(41,759.41)</b>	<b>12,052.77</b>	<b>13,850.95</b>	<b>(57,098.19)</b>	<b>(10,848.33)</b>	<b>37,240.30</b>	<b>16,264.00</b>	<b>9,282.00</b>



Affordable Housing Program Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Customer Billings</b>											
4001	Customer Billings	\$5,039.94	\$4,945.00	\$4,945.00	\$4,080.00	\$4,080.00	\$3,880.00	\$3,880.00	\$3,600.00	\$3,180.00	\$2,000.00	\$1,700.00
	<b>Total Customer Billings</b>	<b>5,039.94</b>	<b>4,945.00</b>	<b>4,945.00</b>	<b>4,080.00</b>	<b>4,080.00</b>	<b>3,880.00</b>	<b>3,880.00</b>	<b>3,600.00</b>	<b>3,180.00</b>	<b>2,000.00</b>	<b>1,700.00</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>371,108.30</b>	<b>377,563.38</b>	<b>405,714.79</b>	<b>368,376.90</b>	<b>352,692.17</b>	<b>323,132.74</b>	<b>240,922.53</b>	<b>223,753.61</b>	<b>116,456.24</b>	<b>107,000.00</b>	<b>131,455.00</b>
	<b>Other Income</b>											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	1,500.00	3,000.00	3,000.00
4164	Miscellaneous	5,839.61	14,522.82	35,461.21	34,225.88	24,031.09	24.77	0.00	0.00	4,065.38	500.00	500.00
	<b>Total Other Income</b>	<b>5,839.61</b>	<b>14,522.82</b>	<b>35,461.21</b>	<b>34,225.88</b>	<b>24,031.09</b>	<b>24.77</b>	<b>0.00</b>	<b>10,000.00</b>	<b>5,565.38</b>	<b>3,500.00</b>	<b>3,500.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	11,305.15	20,791.83	40,798.88	76,377.42	100,815.94	124,804.27	83,398.10	43,834.38	130,056.22	219,700.00	247,800.00
4202...	Mark to Market Adjustment	0.00	(136.03)	(15,192.63)	(18,082.97)	23,766.84	19,225.62	(19,274.63)	(289,679.46)	(190,516.80)	0.00	0.00
	<b>Total Interest Income</b>	<b>11,305.15</b>	<b>20,655.80</b>	<b>25,606.25</b>	<b>58,294.45</b>	<b>124,582.78</b>	<b>144,029.89</b>	<b>64,123.47</b>	<b>(245,845.08)</b>	<b>(60,460.58)</b>	<b>219,700.00</b>	<b>247,800.00</b>
	<b>Total Income</b>	<b>393,293.00</b>	<b>417,687.00</b>	<b>471,727.25</b>	<b>464,977.23</b>	<b>505,386.04</b>	<b>471,067.40</b>	<b>308,926.00</b>	<b>(8,491.47)</b>	<b>64,741.04</b>	<b>332,200.00</b>	<b>384,455.00</b>
	<b>Salaries</b>											
	Administrative Wages	115,998.43	99,584.08	19,671.98	16,502.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	0.00	0.00	0.00	157.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Telecom Wages	0.00	0.00	653.16	34.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	26,776.94	76,379.52	78,970.65	83,719.94	94,979.60	93,881.37	110,573.55	68,518.46	40,877.00	46,018.00
5002 -...	Overtime Wages	0.00	0.00	16.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Salaries</b>	<b>115,998.43</b>	<b>126,361.02</b>	<b>96,721.43</b>	<b>95,664.78</b>	<b>83,719.94</b>	<b>94,979.60</b>	<b>93,881.37</b>	<b>110,573.55</b>	<b>68,518.46</b>	<b>40,877.00</b>	<b>46,018.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	8,081.78	8,972.92	6,499.09	6,639.96	5,654.90	6,461.51	6,283.98	7,682.82	4,831.90	2,745.00	2,971.00
5032 -...	Pension Expense	23,009.83	17,436.95	20,166.20	19,526.34	11,731.46	15,243.01	32,346.35	10,425.61	1,577.33	6,032.00	8,191.00
5033...	Health Insurance	14,993.22	16,799.83	8,532.03	8,981.05	8,192.16	13,998.81	13,788.92	15,762.47	10,825.61	4,998.00	7,187.00
5034...	Workers Comp	218.83	335.74	176.42	189.46	161.96	150.83	104.19	141.28	89.08	61.00	60.00
5035 -...	Disability Insurance	66.96	65.04	73.19	61.95	44.05	29.61	31.01	204.89	176.27	91.00	136.00
5042 -...	Post Retire Overhead	10,421.88	10,834.39	8,573.18	8,321.62	5,621.98	6,066.63	5,922.84	6,706.56	3,948.18	2,181.00	2,507.00
	<b>Total Fringe Benefits</b>	<b>56,792.50</b>	<b>54,444.87</b>	<b>44,020.11</b>	<b>43,720.38</b>	<b>31,406.51</b>	<b>41,950.40</b>	<b>58,477.29</b>	<b>40,923.63</b>	<b>21,448.37</b>	<b>16,108.00</b>	<b>21,052.00</b>
	<b>Office &amp; Administrative</b>											
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	1,460.30	431.68	0.00	0.00	0.00
5120	Dues & Subscriptions	125.00	625.00	625.00	625.00	625.00	125.00	625.00	625.00	625.00	625.00	625.00
5122	Public Info & Advertising	3.20	406.75	136.72	0.00	0.00	0.00	0.00	508.50	0.00	500.00	500.00
5202	Employee Mileage Reimbu...	198.95	305.53	151.20	228.98	154.24	0.00	0.00	588.27	315.56	500.00	1,000.00
5204	Empl. Meals & Incidental	304.50	124.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00
5206	Empl. Lodging	686.19	96.00	483.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	800.00

Affordable Housing Program  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5270	Travel & Meeting Expense	652.70	9.00	161.74	0.00	0.00	0.00	0.00	72.17	0.00	500.00	500.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	1,000.00	1,000.00
5570	Other General Expense	309.03	400.00	109.21	216.11	34.64	0.00	0.00	362.00	446.47	500.00	600.00
	<b>Total Office &amp; Admin</b>	<b>2,279.57</b>	<b>1,966.28</b>	<b>1,841.87</b>	<b>1,070.09</b>	<b>813.88</b>	<b>125.00</b>	<b>2,085.30</b>	<b>6,587.62</b>	<b>1,387.03</b>	<b>4,675.00</b>	<b>5,275.00</b>
	<b>Professional Fees</b>											
5924	Legal	312.50	0.00	1,413.00	0.00	0.00	3,041.40	541.70	0.00	0.00	1,500.00	1,500.00
5926	Investment Banking Fees	0.00	2,723.05	2,635.89	3,506.65	3,511.93	3,511.32	3,553.54	3,708.64	5,317.75	6,756.00	8,045.00
5970	Consulting	0.00	4,500.00	12,000.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Professional Fees</b>	<b>312.50</b>	<b>7,223.05</b>	<b>16,048.89</b>	<b>3,506.65</b>	<b>3,511.93</b>	<b>9,052.72</b>	<b>4,095.24</b>	<b>3,708.64</b>	<b>5,317.75</b>	<b>8,256.00</b>	<b>9,545.00</b>
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	230,414.29	(12,451.44)	(37,515.89)	(1,542.84)	0.00	0.00
6190...	Admin Allocation	46,973.39	53,247.23	11,245.18	12,136.05	52,060.00	59,195.01	64,111.56	79,740.72	78,452.59	88,801.00	90,034.00
6191...	Engineering Allocation	0.00	0.00	0.00	15.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Expenses</b>	<b>222,356.39</b>	<b>243,242.45</b>	<b>169,877.48</b>	<b>156,113.08</b>	<b>171,512.26</b>	<b>435,717.02</b>	<b>210,199.32</b>	<b>204,018.27</b>	<b>173,581.36</b>	<b>158,717.00</b>	<b>171,924.00</b>
	<b>Change in Net Position</b>	<b>170,936.61</b>	<b>174,444.55</b>	<b>301,849.77</b>	<b>308,864.15</b>	<b>333,873.78</b>	<b>35,350.38</b>	<b>98,726.68</b>	<b>(212,509.74)</b>	<b>(108,840.32)</b>	<b>173,483.00</b>	<b>212,531.00</b>

Community Development Loan Fund Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Grant Revenue</b>											
4183	NY State Grants	\$506,000.00	\$798,000.00	\$1,461,506.32	\$2,022,993.51	\$1,852,498.22	\$1,838,757.78	\$633,542.18	\$1,300,982.10	\$333,719.89	\$344,000.00	\$100,000.00
	<b>Total Grant Revenue</b>	<b>506,000.00</b>	<b>798,000.00</b>	<b>1,461,506.32</b>	<b>2,022,993.51</b>	<b>1,852,498.22</b>	<b>1,838,757.78</b>	<b>633,542.18</b>	<b>1,300,982.10</b>	<b>333,719.89</b>	<b>344,000.00</b>	<b>100,000.00</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>89,374.05</b>	<b>91,690.96</b>	<b>83,777.09</b>	<b>66,462.66</b>	<b>77,326.04</b>	<b>84,523.67</b>	<b>74,494.32</b>	<b>88,072.86</b>	<b>100,362.77</b>	<b>98,000.00</b>	<b>138,000.00</b>
	<b>Other Income</b>											
4162	Processing Fees	10,500.00	0.00	15,865.00	33,317.00	34,905.00	0.00	0.00	0.00	0.00	0.00	0.00
4164	Miscellaneous	3,828.30	19,614.84	4,654.44	6,600.28	5,554.61	1,096.18	0.00	0.00	54.31	0.00	0.00
4190	Recovery of Bad Debts	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>14,328.30</b>	<b>19,614.84</b>	<b>80,943.60</b>	<b>57,309.28</b>	<b>62,777.50</b>	<b>1,096.18</b>	<b>13,763.38</b>	<b>0.00</b>	<b>54.31</b>	<b>0.00</b>	<b>0.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	12,745.90	31,928.46	48,210.83	32,137.93	35,293.11	639.49	667.55	757.24	17,915.79	27,400.00	62,000.00
4106...	Trustee Interest	0.00	0.00	0.00	0.00	61.32	0.00	0.00	0.00	0.00	0.00	0.00
4202...	Mark to Market Adjustment	350.00	13,957.35	(17,120.93)	(1,498.18)	946.05	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Interest Income</b>	<b>13,095.90</b>	<b>45,885.81</b>	<b>31,089.90</b>	<b>30,639.75</b>	<b>36,300.48</b>	<b>639.49</b>	<b>667.55</b>	<b>757.24</b>	<b>17,915.79</b>	<b>27,400.00</b>	<b>62,000.00</b>
	<b>Total Income</b>	<b>622,798.25</b>	<b>955,191.61</b>	<b>1,657,316.91</b>	<b>2,177,405.20</b>	<b>2,028,902.24</b>	<b>1,925,017.12</b>	<b>722,467.43</b>	<b>1,389,812.20</b>	<b>452,052.76</b>	<b>469,400.00</b>	<b>300,000.00</b>
	<b>Salaries</b>											
	Administrative Wages	60,242.49	60,001.42	13,516.61	15,302.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	0.00	74.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Telecom Wages	0.00	0.00	664.50	34.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	13,673.07	76,246.40	61,967.52	73,600.67	17,790.02	28,893.39	20,612.89	23,573.70	16,266.00	25,687.00
5002 -...	Overtime Wages	7.49	0.00	16.77	16.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Salaries</b>	<b>60,249.98</b>	<b>73,748.79</b>	<b>90,444.28</b>	<b>77,320.48</b>	<b>73,600.67</b>	<b>17,790.02</b>	<b>28,893.39</b>	<b>20,612.89</b>	<b>23,573.70</b>	<b>16,266.00</b>	<b>25,687.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	4,197.70	5,267.18	6,071.05	5,362.87	4,971.39	898.12	1,933.99	1,432.22	1,662.42	947.00	1,546.00
5032 -...	Pension Expense	11,951.37	10,245.62	18,776.11	15,770.24	10,312.93	2,119.09	8,828.71	1,943.67	542.62	2,198.00	4,193.00
5033...	Health Insurance	6,588.48	8,625.24	9,654.08	9,214.67	11,272.77	2,978.27	3,299.52	3,218.43	6,435.29	3,886.00	5,472.00
5034...	Workers Comp	113.79	185.56	208.77	157.50	137.44	94.16	78.55	92.81	75.13	24.00	33.00
5035 -...	Disability Insurance	51.36	50.04	74.49	42.89	12.72	7.43	11.61	47.26	63.45	53.00	92.00
5042 -...	Post Retire Overhead	5,803.13	6,541.66	6,063.73	3,774.62	2,337.30	655.02	1,417.86	1,547.40	1,630.53	1,254.00	1,690.00
	<b>Total Fringe Benefits</b>	<b>28,705.83</b>	<b>30,915.30</b>	<b>40,848.23</b>	<b>34,322.79</b>	<b>29,044.55</b>	<b>6,752.09</b>	<b>15,570.24</b>	<b>8,281.79</b>	<b>10,409.44</b>	<b>8,362.00</b>	<b>13,026.00</b>
	<b>Operations &amp; Maintenance</b>											
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total O &amp; M</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Office &amp; Administrative</b>											

Community Development Loan Fund  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5122	Public Info & Advertising	506.04	767.97	761.64	615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5170	Other Office Expenses	0.00	4,238.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	165.76	74.76	576.41	144.46	76.30	0.00	0.00	0.00	0.00	0.00	0.00
5204	Empl. Meals & Incidental	920.00	1,035.50	256.93	286.07	74.15	0.00	0.00	0.00	0.00	0.00	0.00
5206	Empl. Lodging	3,291.60	4,510.13	1,963.01	2,723.41	1,206.99	0.00	0.00	0.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	796.32	2,253.08	1,083.30	610.63	609.43	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	1,000.00	95.00	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Other General Expense	183.70	43.00	367.40	680.00	335.00	318.90	0.00	0.00	0.00	0.00	0.00
	<b>Total Office &amp; Admin</b>	<b>6,863.42</b>	<b>13,017.94</b>	<b>5,008.69</b>	<b>5,114.57</b>	<b>2,301.87</b>	<b>318.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Professional Fees</b>											
5924	Legal	1,787.50	696.50	760.50	2,646.55	2,073.90	0.00	192.00	0.00	0.00	0.00	0.00
5926	Investment Banking Fees	831.38	2,054.66	1,906.98	1,539.93	1,535.40	0.00	0.00	0.00	0.00	0.00	0.00
5970	Consulting	15,012.40	89,000.00	46,850.00	23,000.00	31,450.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Professional Fees</b>	<b>17,631.28</b>	<b>91,751.16</b>	<b>49,517.48</b>	<b>27,186.48</b>	<b>35,059.30</b>	<b>0.00</b>	<b>192.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Computer</b>											
5124	Computer Equipment	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Computer</b>	<b>0.00</b>	<b>1,396.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6122</b>	<b>Bad Debt Expense</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>245,149.93</b>	<b>0.00</b>	<b>134,373.01</b>	<b>1,769.35</b>	<b>223,288.00</b>	<b>9,210.96</b>	<b>0.00</b>	<b>0.00</b>
<b>6120</b>	<b>Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>631,753.16</b>	<b>487,596.76</b>	<b>670,378.59</b>	<b>448,482.99</b>	<b>47,137.50</b>	<b>157,491.05</b>	<b>489,999.98</b>	<b>138,000.00</b>	<b>200,000.00</b>
<b>6190...</b>	<b>Admin Allocation</b>	<b>26,434.24</b>	<b>32,165.90</b>	<b>9,518.23</b>	<b>11,412.82</b>	<b>45,315.00</b>	<b>5,212.57</b>	<b>0.00</b>	<b>3,746.51</b>	<b>3,653.99</b>	<b>4,251.00</b>	<b>4,385.00</b>
<b>6191...</b>	<b>Engineering Allocation</b>	<b>0.00</b>	<b>7.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6202</b>	<b>Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,277.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Expenses</b>	<b>394,884.75</b>	<b>248,003.29</b>	<b>832,090.07</b>	<b>893,103.83</b>	<b>860,699.98</b>	<b>615,207.37</b>	<b>93,562.48</b>	<b>413,420.24</b>	<b>536,848.07</b>	<b>166,879.00</b>	<b>243,098.00</b>
	<b>Change in Net Position</b>	<b>227,913.50</b>	<b>707,188.32</b>	<b>825,226.84</b>	<b>1,284,301.37</b>	<b>1,168,202.26</b>	<b>1,309,809.75</b>	<b>628,904.95</b>	<b>976,391.96</b>	<b>(84,795.31)</b>	<b>302,521.00</b>	<b>56,902.00</b>

DANC EDF  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Grant Revenue</b>											
4184	Other Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,486.00	\$0.00	\$0.00	\$0.00
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,486.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,071.81</b>	<b>10,389.66</b>	<b>517.05</b>	<b>2,479.50</b>	<b>500.00</b>	<b>500.00</b>
	<b>Other Income</b>											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	27,225.00	11,600.00	23,530.00	20,075.00	10,300.00	10,825.00
4164	Miscellaneous	0.00	0.00	0.00	0.00	0.00	6,596.47	7,258.83	17,696.13	5,444.14	5,272.00	3,500.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,821.47</b>	<b>18,858.83</b>	<b>41,226.13</b>	<b>25,519.14</b>	<b>15,572.00</b>	<b>14,325.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	0.00	0.00	0.00	0.00	10,418.90	71,152.02	5,986.39	3,027.18	54,808.14	65,900.00	109,100.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	0.00	1,695.62	4,161.42	(3,488.83)	(37,946.12)	(33,787.00)	0.00	0.00
	<b>Total Interest Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,114.52</b>	<b>75,313.44</b>	<b>2,497.56</b>	<b>(34,918.94)</b>	<b>21,021.14</b>	<b>65,900.00</b>	<b>109,100.00</b>
	<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,114.52</b>	<b>116,206.72</b>	<b>31,746.05</b>	<b>40,310.24</b>	<b>49,019.78</b>	<b>81,972.00</b>	<b>123,925.00</b>
	<b>Salaries</b>											
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	39,430.19	25,936.37	22,208.94	16,399.88	18,765.00	13,135.00
	<b>Total Salaries</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,430.19</b>	<b>25,936.37</b>	<b>22,208.94</b>	<b>16,399.88</b>	<b>18,765.00</b>	<b>13,135.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	0.00	0.00	0.00	0.00	0.00	2,682.45	1,736.06	1,543.11	1,156.51	1,349.00	941.00
5032 -...	Pension Expense	0.00	0.00	0.00	0.00	0.00	6,328.49	8,608.21	2,093.87	377.79	2,796.00	2,338.00
5033...	Health Insurance	0.00	0.00	0.00	0.00	0.00	6,839.84	4,683.39	1,845.63	1,265.78	1,127.00	833.00
5034...	Workers Comp	0.00	0.00	0.00	0.00	0.00	60.25	28.50	29.75	16.43	28.00	17.00
5035 -...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	20.29	12.54	33.23	32.67	34.00	30.00
5042 -...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	2,958.15	1,837.89	1,059.24	704.25	818.00	545.00
	<b>Total Fringe Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,889.47</b>	<b>16,906.59</b>	<b>6,604.83</b>	<b>3,553.43</b>	<b>6,152.00</b>	<b>4,704.00</b>
	<b>Operations &amp; Maintenance</b>											
6110	Marketing	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
	<b>Total O &amp; M</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
	<b>Office &amp; Administrative</b>											
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00
5202	Employee Mileage Reimbu...	0.00	0.00	0.00	0.00	0.00	367.60	0.00	151.44	86.58	1,550.00	1,000.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	204.75	0.00	0.00	0.00	635.76	750.00
5206	Empl. Lodging	0.00	0.00	0.00	0.00	0.00	1,791.72	0.00	0.00	0.00	257.00	2,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	246.27	300.00	25.00	0.00	10.00	1,000.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	349.00	99.00	0.00	350.00	0.00	700.00



DANC EDF  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	925.00	876.25	640.00	767.50	700.00	700.00
	<b>Total Office &amp; Admin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,884.34</b>	<b>1,275.25</b>	<b>816.44</b>	<b>1,204.08</b>	<b>3,402.76</b>	<b>6,400.00</b>
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	0.00	0.00	0.00	3,277.55	(77.50)	1,975.00	3,465.38	6,383.00	5,000.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	0.00	2,087.40	1,660.90	1,400.29	1,376.58	1,260.24	1,697.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	37,500.00	32,275.00	79,125.00	15,000.00	15,000.00	10,000.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,864.95</b>	<b>33,858.40</b>	<b>82,500.29</b>	<b>19,841.96</b>	<b>22,643.24</b>	<b>16,697.00</b>
	<b>Computer</b>											
6108	Web Page Design & Maint...	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00	750.00	750.00	750.00
	<b>Total Computer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>
<b>6122</b>	<b>Bad Debt Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,296.33</b>	<b>(10,728.86)</b>	<b>(2,741.99)</b>	<b>(2,318.49)</b>	<b>0.00</b>	<b>0.00</b>
<b>6190...</b>	<b>Admin Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,310.12</b>	<b>58,402.58</b>	<b>51,298.51</b>	<b>50,205.94</b>	<b>57,342.00</b>	<b>58,270.00</b>
	<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>176,675.40</b>	<b>126,400.33</b>	<b>166,437.02</b>	<b>94,636.80</b>	<b>114,055.00</b>	<b>104,956.00</b>
	<b>Change in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,114.52</b>	<b>(60,468.68)</b>	<b>(94,654.28)</b>	<b>(126,126.78)</b>	<b>(45,617.02)</b>	<b>(32,083.00)</b>	<b>18,969.00</b>

Comm Rental Housing Program Change In Net Assets												
GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	<b>Grant Revenue</b>											
4184	Other Grants	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Grant Revenue</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>83,389.11</b>	<b>170,328.71</b>	<b>175,035.63</b>	<b>183,132.24</b>	<b>231,256.74</b>	<b>221,242.99</b>	<b>152,365.00</b>	<b>204,509.17</b>	<b>226,502.46</b>	<b>223,260.00</b>	<b>271,884.00</b>
	<b>Other Income</b>											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	2,500.00	2,500.00
4164	Miscellaneous	30.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	13,440.00	4,480.00	0.00	0.00
	<b>Total Other Income</b>	<b>30.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,350.00</b>	<b>1,000.00</b>	<b>14,440.00</b>	<b>4,480.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
	<b>Interest Income</b>											
4102	Investment Interest Income	6,041.90	29,246.09	46,257.48	53,767.82	74,071.40	94,448.39	49,547.45	27,652.07	35,719.35	52,800.00	34,800.00
4202...	Mark to Market Adjustment	(35.45)	4,471.45	(7,166.33)	(3,680.73)	11,828.29	(4,580.82)	(6,837.00)	(104,569.11)	(34,076.55)	0.00	0.00
	<b>Total Interest Income</b>	<b>6,006.45</b>	<b>33,717.54</b>	<b>39,091.15</b>	<b>50,087.09</b>	<b>85,899.69</b>	<b>89,867.57</b>	<b>42,710.45</b>	<b>(76,917.04)</b>	<b>1,642.80</b>	<b>52,800.00</b>	<b>34,800.00</b>
	<b>Total Income</b>	<b>489,425.56</b>	<b>204,096.25</b>	<b>214,126.78</b>	<b>233,219.33</b>	<b>317,156.43</b>	<b>327,460.56</b>	<b>196,075.45</b>	<b>142,032.13</b>	<b>232,625.26</b>	<b>278,560.00</b>	<b>309,184.00</b>
	<b>Salaries</b>											
	Administrative Wages	0.00	2,164.70	1,729.13	1,081.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	371.38	4,673.65	4,499.85	4,369.00	9,567.34	15,855.99	18,821.12	33,421.65	18,765.00	39,426.00
	<b>Total Salaries</b>	<b>0.00</b>	<b>2,536.08</b>	<b>6,402.78</b>	<b>5,581.21</b>	<b>4,369.00</b>	<b>9,567.34</b>	<b>15,855.99</b>	<b>18,821.12</b>	<b>33,421.65</b>	<b>18,765.00</b>	<b>39,426.00</b>
	<b>Fringe Benefits</b>											
5031 -...	FICA Expense	0.00	182.50	430.57	387.14	295.11	650.87	1,061.33	1,307.72	2,356.88	1,349.00	2,676.00
5032 -...	Pension Expense	0.00	274.67	1,342.73	1,138.44	612.31	1,535.45	5,471.06	1,775.12	769.68	2,796.00	7,018.00
5033...	Health Insurance	0.00	143.11	318.41	235.86	212.25	714.84	1,117.33	1,343.25	2,435.53	1,127.00	4,441.00
5034...	Workers Comp	0.00	7.22	10.55	11.74	6.98	15.88	17.59	24.51	33.78	28.00	51.00
5035 -...	Disability Insurance	0.00	0.00	6.83	5.79	3.36	5.54	9.64	34.50	63.45	34.00	104.00
5042 -...	Post Retire Overhead	0.00	213.33	482.92	417.24	244.96	460.50	735.00	872.25	1,476.75	818.00	1,908.00
	<b>Total Fringe Benefits</b>	<b>0.00</b>	<b>820.83</b>	<b>2,592.01</b>	<b>2,196.21</b>	<b>1,374.97</b>	<b>3,383.08</b>	<b>8,411.95</b>	<b>5,357.35</b>	<b>7,136.07</b>	<b>6,152.00</b>	<b>16,198.00</b>
<b>6006</b>	<b>Host Community Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>20,757.52</b>	<b>20,757.72</b>	<b>59,297.16</b>	<b>88,942.88</b>	<b>103,765.74</b>	<b>133,411.46</b>	<b>148,234.32</b>	<b>183,809.18</b>	<b>207,526.00</b>
	<b>Office &amp; Administrative</b>											
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	145.00	140.00	0.00	499.82	500.00
	<b>Total Office &amp; Admin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>145.00</b>	<b>140.00</b>	<b>0.00</b>	<b>499.82</b>	<b>500.00</b>
	<b>Professional Fees</b>											
5924	Legal	0.00	0.00	75.00	0.00	0.00	162.00	2,661.80	0.00	0.00	1,500.00	1,500.00
5926	Investment Banking Fees	0.00	1,789.93	2,220.05	2,194.15	2,183.75	2,197.07	2,226.43	2,212.74	2,144.98	2,693.00	979.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,900.00	0.00	0.00

Comm Rental Housing Program  
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	BUDGET 3/31/2024	BUDGET 3/31/2025
	Total Professional Fees	0.00	1,789.93	2,295.05	2,194.15	2,183.75	2,359.07	4,888.23	2,212.74	17,044.98	4,193.00	2,479.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	116,837.83	610.86	1,355.70	497.62	0.00	0.00
6120	Grants	0.00	0.00	0.00	37,274.56	34,402.45	672.99	1,050,000.00	83,175.00	0.00	0.00	0.00
6190...	Admin Allocation	0.00	1,049.98	880.35	779.76	6,483.00	7,859.52	9,381.49	8,075.16	7,317.71	8,529.00	8,910.00
	Total Expenses	0.00	6,196.82	32,927.71	68,783.61	108,110.33	229,622.71	1,193,059.26	252,548.53	213,652.35	221,948.00	275,039.00
	Change in Net Position	489,425.56	197,899.43	181,199.07	164,435.72	209,046.10	97,837.85	(996,983.81)	(110,516.40)	18,972.91	56,612.00	34,145.00

## APPENDIX IV

**ADMINISTRATION**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage** 4.75%

	Position ID	WC Code	
<b>Health Stipend</b>			\$ 4,500
Erik Kruk	10-015	8810	\$ 4,500
Paul Rondeau	10-007	8810	\$ 4,500
Tonya Cumoletti	10-004	8810	\$ 4,500
<b>Total</b>			\$ 9,000

<b>Family Health Insurance (net of employee offset)</b>			\$ 20,895
Angela Marra	10-003	8810	\$ 20,895
Christine Alteri	10-010	8810	\$ 20,895
Carl Farone	10-001	8810	\$ 20,895
Erica Belt	10-006	8810	\$ 20,895
Stephen Bohmer	10-013	8810	\$ 20,895
Procurement Coordinator (VACANT)	10-011	8810	\$ 20,895
Administrative Coordinator (VACANT)	10-017	8810	\$ 20,895
<b>Total (code 5)</b>			\$ 146,265

<b>Individual Health Insurance (net of employee offset)</b>			\$ 8,329
Dawn Caccavo	10-005	8810	\$ 8,329
Laurie Marr	10-002	8810	\$ 8,329
Nicholas Moulton	10-014	8810	\$ 8,329
Sonja Brown	10-008	8810	\$ 8,329
<b>Total (code 1)</b>			\$ 33,316

<b>Individual/Spouse (net of employee offset)</b>			\$ 15,956
Carrie Tuttle	10-016	8810	\$ 15,956
Jennifer Staples	10-012	8810	\$ 15,956
<b>Total (code 2)</b>			\$ 31,912

<b>Individual/Children (net of employee offset) (code 3&amp;4)</b>			\$ 14,221
Regina Rybka-Lagattuta	10-009	8810	\$ 14,221
			\$ 14,221

**No Health Coverage - PT Status/Intern**

**Position Count:** 17

**FICA** 7.65%

**Workers' Compensation** 8810 0.13%

<b>Disability</b>	
Males	\$296.00
Females	\$296.00

<b>Pension Tier 1</b>	23.50%
<b>Pension Tier 2</b>	21.50%
<b>Pension Tier 3 &amp; 4 (See Tier 3 &amp; 4 Employee Listing)</b>	17.80%
<b>Pension Tier 5 (See Tier 5 Employee Listing)</b>	15.30%
<b>Pension Tier 6 (See Tier 6 Employee Listing)</b>	11.30%
<b>NYS Voluntary Defined Contribution</b>	8.00%

**Post Retirement** \$ 3.00



REGIONAL DEVELOPMENT  
2024-2025 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage		4.75% Subject to approval.	
	Position ID	WC Code	
Health Stipend			\$ 4,500
Total			\$ -
Family Health Insurance (net of employee offset)			\$ 20,895
Matthew Siver	11-003	8810	\$ 20,895
Total (code 5)			\$ 20,895
Individual Health Insurance (net of employee offset)			\$ 8,329
Michelle Capone	11-001	8810	\$ 8,329
Total (code 1)			\$ 8,329
Individual/Spouse (net of employee offset)			\$ 15,956
Matthew Taylor	11-002	8810	\$ 15,956
Total (code 2)			\$ 15,956
Individual/Children (net of employee offset) (code 3&4)			\$ 14,221
No Health Coverage - PT Status/Intern			
Position Count:		3	
FICA			7.65% of Payroll
Workers' Compensation		8810	0.13% clerical/office
Disability			
Males			\$ 296.00 per year per employee
Females			\$ 296.00 per year per employee
Pension Tier 3 & 4 (See Tier 3&4 Employee Listing)			17.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)			15.30% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)			11.30% of Payroll
NYS Voluntary Defined Contribution			8.00% of Payroll
Post Retirement			\$ 3.00 per hour

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**MMF**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage**

4.75%

	Position ID	WC Code	
<b>Health Stipend</b>			<b>\$ 4,500</b>
Corey Brenon	20-019	6217	\$ 4,500
Brian LaRock	20-016	6217	\$ 4,500
Katie Maitland	20-005	8810	\$ 4,500
Michael Breyette	20-014	6217	\$ 4,500
Robert Thornton	20-001	8810	\$ 4,500
<b>Total</b>			<b>\$ 22,500</b>

**Family Health Insurance (net of employee offset)**

			<b>\$ 20,895</b>
Brian Wohnsiedler	20-002	8810	\$ 20,895
Enviromental Health & Safety Manager (Vacant)	20-028	8720	\$ 20,895
Michael Blackwell	20-015	6217	\$ 20,895
Monty Phinney	20-007	6217	\$ 20,895
Stuart Tamblin	20-009	6217	\$ 20,895
<b>Total (code 5)</b>			<b>\$ 104,475</b>

**Individual Health Insurance (net of employee offset)**

			<b>\$ 8,329</b>
Benjamin Millard	20-017	6217	\$ 8,329
Brianne Bush	20-003	8810	\$ 8,329
Christopher O'Connor	20-012	6217	\$ 8,329
Connor Carr	20-018	6217	\$ 8,329
Denise Kacuba	20-025	6217	\$ 8,329
Howard Widrick	20-020	6217	\$ 8,329
Jason Akins	20-021	6217	\$ 8,329
John Phelps	20-006	8810	\$ 8,329
Joshua Doyle	20-013	6217	\$ 8,329
Mark Tyo	20-022	6217	\$ 8,329
<b>Total (code 1)</b>			<b>\$ 83,290</b>

**Individual/Spouse (net of employee offset)**

			<b>\$ 15,956</b>
Leonard Tibbetts	20-024	8720	\$ 15,956
<b>Total (code 2)</b>			<b>\$ 15,956</b>

**Individual/Children (net of employee offset)**

			<b>\$ 14,221</b>
Christopher Sullivan	20-010	6217	\$ 14,221
<b>Total (code 3&amp;4)</b>			<b>\$ 14,221</b>

**No Health Coverage - PT Status/Intern**

**Position Count:** 22

**FICA** 7.65%

**Workers' Compensation**

<b>8810</b>	0.13%
<b>6217</b>	6.76%
<b>8720</b>	2.11%

**Disability**

Males	\$ 296.00
Females	\$ 296.00

**Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)**

17.80%

**Pension Tier 5 (See Tier 5 Employee Listing)**

15.30%

**Pension Tier 6 (See Tier 6 Employee Listing)**

11.30%

**NYS Voluntary Defined Contribution**

8.00%

**Post Retirement**

\$ 3.00

**TELECOMMUNICATIONS**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage** 4.75%

	Position ID	WC Code		
<b>Health Stipend</b>			<b>\$</b>	<b>4,500</b>
Aaron Falkowsky	30-011	8601	\$	4,500
Daniel Shue	30-016	8601	\$	4,500
Mark Borte	30-002	8601	\$	4,500
Timothy Buckley	30-007	8601	\$	4,500
<b>Total</b>			\$	13,500

<b>Family Health Insurance (net of employee offset)</b>			<b>\$</b>	<b>20,895</b>
Anthony Cerrone	30-006	8810	\$	20,895
David Wolf	30-001	8810	\$	20,895
Travis Sprague	30-004	8601	\$	20,895
Vacant - Assistant Director of Telecommunications	30-010	8810	\$	20,895
<b>Total (code 5)</b>			\$	83,580

<b>Individual Health Insurance (net of employee offset)</b>			<b>\$</b>	<b>8,329</b>
John LaFontaine	30-015	8601	\$	8,329
Nicklaus Thomas	30-012	8601	\$	8,329
<b>Total (code 1)</b>			\$	16,658

<b>Individual/Spouse (net of employee offset)</b>			<b>\$</b>	<b>15,956</b>
Erin Ackley	30-008	8810	\$	15,956
Robert Durantini	30-005	8601	\$	15,956
<b>Total (code 2)</b>			\$	15,956

<b>Individual/Children (net of employee offset)</b>			<b>\$</b>	<b>14,221</b>
Stephen Smithers	30-003	8601	\$	14,221
<b>Total (code 3&amp;4)</b>			\$	14,221

<b>No Health Coverage - PT Status/Intern</b>				
Mary Chereshnoski	30-008	8810		
Thomas Duffany	30-009	8810		
Timothy Field	30-004	8810		

**Position Count:** 16

**FICA** 7.65%

<b>Workers' Compensation</b>	<b>8810</b>	0.13%
	<b>8601</b>	0.47%

<b>Disability</b>		
Males	\$	296.00
Females	\$	296.00

<b>Pension Tier 3 &amp; 4 (See Tier 3 &amp; 4 Employee Listing)</b>	17.80%
<b>Pension Tier 5 (See Tier 5 Employee Listing)</b>	15.30%
<b>Pension Tier 6 (See Tier 6 Employee Listing)</b>	11.30%
<b>NYS Voluntary Defined Contribution</b>	8.00%

<b>Post Retirement</b>	\$	3.00
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**WATER QUALITY**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

**Wages - Pool Percentage**

4.75%

	Position ID	WC Code		
<b>Health Stipend</b>			<b>\$</b>	<b>4,500</b>
Brock Ward	41-004	7520	\$	4,500
Melissa Durant	41-003	8810	\$	4,500
Michael Marcum	41-022	7520	\$	4,500
Robert Stevenson	41-031	7520	\$	4,500
Scott McConnell	41-005	7520	\$	4,500
Thomas Hunter	41-021	7520	\$	4,500
Travis Thomas	41-012	7520	\$	4,500
<b>Total</b>			\$	31,500

**Family Health Insurance (net of employee offset)**

**\$ 20,895**

Anthony Goodrich	41-013	7520	\$	20,895
Brian Nutting	41-001	8810	\$	20,895
Christian Fout	41-020	7520	\$	20,895
Craig Perrault	41-010	7520	\$	20,895
David Rohe	41-033	7520	\$	20,895
Gradon Castor	41-016	7520	\$	20,895
WQ Technician -(Vacant Was Fuller)	41-006	7520	\$	20,895
Jeffrey Mosher	41-032	7520	\$	20,895
Ryan Skiff	41-007	7520	\$	20,895
<b>Total (code 5)</b>			\$	188,055

**Individual Health Insurance (net of employee offset)**

**\$ 8,329**

Corey Sheldon	41-017	7520	\$	8,329
Brandon Scott	41-011	7520	\$	8,329
Kenneth Kizzer	41-015	7520	\$	8,329
Matthew Farmer	41-023	7520	\$	8,329
<b>Total (code 1)</b>			\$	33,316

**Individual/Spouse (net of employee offset)**

**\$ 15,956**

Andrew Bishop	41-019	8810	\$	15,956
David Clark	41-009	7520	\$	15,956
Stephen Fowler	41-008	7520	\$	15,956
<b>Total (code 2)</b>			\$	31,912

**Individual/Children (net of employee offset)**

**\$ 14,221**

Brianne Kiliman	41-030	7520	\$	14,221
Jerame Roux	41-014	7520	\$	14,221
Neil O'Dell	41-002	8810	\$	14,221
Stephen Dulmage	41-018	7520	\$	14,221
<b>Total</b>			\$	56,884

**No Health Coverage - PT Status/Intern**

**FICA** **Position Count:** 27 7.65%

**Workers' Compensation**

**8810** 0.13%

**7520** 6.53%

**Disability**

Males \$ 296.00  
 Females \$ 296.00

**Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)**

17.80%

**Pension Tier 5 (See Tier 5 Employee Listing)**

15.30%

**Pension Tier 6 (See Tier 6 Employee Listing)**

11.30%

**NYS Voluntary Defined Contribution**

8.00%

**Post Retirement**

\$ 3.00

ENGINEERING  
2024-2025 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage 4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,500
Jacob Jacques	60-005	8601	\$ 4,500
Jonathan Schell	60-010	8601	\$ 4,500
Total			\$ 4,500

Family Health Insurance (net of employee offset)			\$ 20,895
Daniel Merrill	60-003	8803	\$ 20,895
Joshua Newtown	60-016	8803	\$ 20,895
Kari Tremper	60-011	8601	\$ 20,895
Vacant (was Thornhill)	60-007	8601	\$ 20,895
Taylor Friant	60-004	8601	\$ 20,895
Total (code 5)			\$ 104,475

Individual Health Insurance (net of employee offset)			\$ 8,329
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Total (code 1)			\$ -
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Individual/Spouse (net of employee offset)			\$ 15,956
Thomas Haynes	60-001	8601	\$ 15,956
Warren Salo	60-009	8601	\$ 15,956
Total (code 2)			\$ 31,912

Individual/Children (net of employee offset)			\$ 14,221
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Total			\$ -
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No Health Coverage - PT Status/Intern

Cheyenne White	60-012	8601	
Sreya Madhavan	60-013	8601	

Position Count: 11

FICA 7.65%

Workers' Compensation	8810	0.13%
	8803	0.05%
	8601	0.47%

Disability

Males	\$ 296.00
Females	\$ 296.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)	17.80%
Pension Tier 5 (See Tier 5 Employee Listing)	15.30%
Pension Tier 6 (See Tier 6 Employee Listing)	11.30%
NYS Voluntary Defined Contribution	8.00%

Post Retirement	\$ 3.00
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**RETIREMENT TIERS (Sorted Alpha w/in Division)**  
**2024-2025 Wage & Fringe Benefit Budget Assumptions**

Division	Last Name	First Name	Position ID
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**The following Authority Employees are in Tier 1 :**

N/A

**The following Authority Employees are in Tier 3 :**

30 Field	Timothy	30-004
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**The following Authority Employees are in Tier 4 :**

10 Bohmer	Stephen	10-013
10 Farone	Carl	10-001
10 Tuttle	Carrie	10-016
11 Capone	Michelle	11-001
11 Taylor	Matthew	11-002
20 Akins	Jason	20-021
20 Blackwell	Michael	20-015
20 Bush	Brianne	20-003
20 LaRock	Brian	20-016
20 Millard	Benjamin	20-017
20 Tamblin	Stuart	20-009
20 Tibbetts	Leonard	20-024
20 Tyo	Mark	20-022
20 Widrick	Howard	20-020
20 Wohnsiedler	Brian	20-002
30 Borte	Mark	30-002
30 Buckley	Timothy	30-007
30 Chereshnoski	Mary	30-008
30 Durantini	Robert	30-005
30 Smithers	Stephen	30-003
30 Wolf	David	30-001
41 Dulmage	Stephen	41-018
41 Marcum	Michael	41-022
41 McConnell	Scott	41-005
41 Nutting	Brian	41-001
41 O'Dell	Neil	41-002
41 Perrault	Craig	41-010
41 Sheldon	Corey	41-017
41 Stevenson	Robert	41-031
60 Merrill	Daniel	60-003
60 Schell	Jonathan	60-010

**The following Authority Employees are in Tier 5:**

10 Moulton	Nicholas	10-014
11 Siver	Matthew	11-003
20 Sullivan	Christopher	20-010
30 Thomas	Nicklaus	30-012
41 Roux	Jerame	41-014
60 Salo	Warren	60-009

**The following Authority Employees are in Tier 6:**

10 Alteri	Christine	10-010
10 Belt	Erica	10-006
10 Brown	Sonja	10-008
10 Caccavo	Dawn	10-005
10 Cumoletti	Tonya	10-004
10 Marr	Laurie	10-002
10 Marra	Angela	10-003
10 VACANT (Was McCarthy)	Procurement Coordinator	10-011
10 Rondeau, Jr.	Paul	10-007
10 Staples	Jennifer	10-012
60 Friant	Taylor	60-004
60 Haynes	Thomas	60-001
60 Jacques	Jacob	60-005
60 Newtown	Joshua	60-016
60 Tremper	Kari	60-011
60 White	Cheyenne	60-012
20 Brenon	Corey	20-019
20 Breyette	Michael	20-014
20 Carr	Connor	20-018
20 Doyle	Joshua	20-013
20 Kacuba	Denise	20-025
20 Maitland	Katie	20-005
20 O'Connor	Christopher	20-012
20 Phelps	John	20-006
20 Phinney	Monty	20-007
20 Thornton	Robert	20-001
30 Ackley	Erin	30-008
30 Cerrone	Anthony	30-006
30 Falkowsky	Aaron	30-011
30 LaFontaine	John	30-015
30 Shue	Daniel	30-016
30 Sprague	Travis	30-004
30 STILLMAN	BRIANNE	30-008
41 Bishop	Andrew	41-019
41 Castor	Gradon	41-016

41 Clark	David	41-009
41 Durant	Melissa	41-003
41 Farmer	Matthew	41-023
41 Fout	Christian	41-020
41 Fowler	Stephen	41-008
41 Goodrich	Anthony	41-013
41 Hunter	Thomas	41-021
41 Kiliman	Brianne	41-030
41 Kizzer	Kenneth	41-015
41 Mosher	Jeffrey	41-032
41 Rohe	David	41-033
41 Scott	Brandon	41-011
41 Skiff	Ryan	41-007
41 Thomas	Travis	41-012
41 Ward	Brock	41-004

**The following Authority Employees are NYS VDC (Voluntary Defined Contributors)**

10 Rybka-Lagattuta	Regina	10-009
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## APPENDIX V

## BUDGET RISK ASSESSMENT

Public Authorities are required to provide information regarding their budget and financial planning to the Office of the State Comptroller pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2. The data is collected in the OSC Budget Request (Part 203) tab in the Public Authorities Reporting Information System (PARIS), posted on the Authority's website, [www.danc.org](http://www.danc.org).

Pursuant to Section 203.6, the following is a self-assessment of budgetary risk.

### **1. Cyber Security – Medium to High Risk**

The instances of cyber-attacks, hacking, ransomware, and other attempts to invade our electronic network are ongoing and never ending. There has been a dramatic increase in hostile nation-state sponsored hacking activities. Cyberattacks are increasing as the potential for monetary reward grows. Costs associated with cybercrime include damage and destruction of data, stolen money, lost productivity, theft of intellectual property, theft of personal and financial data, post-attack disruption of business activities, forensic investigation, restoration and deletion of hacked data systems and reputational harm. On each occasion, when a new threat is met, there will be an effort to implement a solution.

Given the Authority's dependence upon electronics and technology, cyber security will continue to be a high priority.

### **2. Retaining and Recruiting Qualified Staff – Medium to High Risk**

Retaining and recruiting staff has been challenging. The Authority currently has two vacant positions and anticipates additional retirements in the next three years. The Authority has filled an unprecedented 31 positions in 2023 and 21 in 2022. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Additionally, with the advancement of telecommuting, employees that want to remain in the North Country now have employment opportunities with firms located outside of New York State.

To retain, recruit and advance qualified staff, the Authority must continue to evaluate employee total compensation packages to ensure we are a competitive employer. Beyond total compensation, we must create a business culture that promotes work/life balance and a work environment that is desired by current and future employees.

### **3. Army Water Line - Disinfection Byproducts – Medium to High Risk**

The Authority received an Administrative Order from the U.S. Environmental Protection Agency on March 30, 2022 on its Army Water Line for failure to comply with the requirements of the Stage 2 Disinfectants and Disinfection Byproducts Rule by exceeding the maximum contaminant level for haloacetic acids. The Authority has been proactive

in its efforts to address disinfection byproducts by installing an aeration system at Booster Pump Station 2, which helped to minimize total trihalomethanes. However, the Authority purchases its treated water from the City of Watertown, which is sourced from the Black River. As a purchaser of water from another local government the Authority has no control over the treatment effectiveness of its supplier. Since the Army Water Line is a separate public water system, it is regulated independently and the Authority is contractually required to ensure that the water it provides to its customers, which includes Fort Drum, and the Towns of Pamelia, Champion and LeRay, meets regulatory limits according to the Safe Drinking Water Act. The Authority has developed a corrective action plan, which has been accepted by the U.S. EPA. The corrective action plan includes continuing to work with the City of Watertown to implement capital improvements at its treatment plant that will reduce disinfection byproducts and address the root cause of the violations. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.

#### **4. Changing Telecommunication Industry – Medium Risk**

The telecommunications industry continues to evolve and the pace of change is accelerating. Recent industry trends have included mergers and consolidations. The mergers have led to fewer but larger competitors operating in the upstate New York market. To maintain and retain the Authority's competitive market share will warrant continued investment in our telecommunications network.

Customer billings peaked in 2020 and have been relatively flat for the past five years. Circuit revenue has actually decreased over that time but has been offset by dark fiber revenue, for a net result of zero revenue growth. This is good for customers (most of the lack of growth is due to lower priced circuits) but will require strategic management to identify additional opportunities for sales and reduced expenses in the future.

#### **5. Regional Water Line – Disinfection Byproducts – Low Risk**

The Regional Water Line consists of a 22 mile transmission main that serves multiple municipalities in western Jefferson County. The Authority purchases treated water from the Village of Cape Vincent, which comes from Lake Ontario. As a surface water supply, Lake Ontario is lower in disinfection byproducts than some other surface water bodies, but it is higher than groundwater supplies. Given the length of the Regional Water Line and the relatively low demand for water along the line, water age can be high. Water age is a primary factor that contributes to high disinfection byproduct levels. While disinfection byproducts have not exceeded the Maximum Contaminant Level (MCL) in recent years, the potential exists that conditions could change, which could increase MCL levels. Changing conditions that could increase MCL levels include decreased water demand, changing source water quality, or treatment effectiveness. As a wholesale supplier and transporter, the Authority has little control over these factors. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.



## APPENDIX VI

## PRELIMINARY BUDGET INTRODUCTION

Welcome and thank you for participating in the Development Authority's Fiscal Year 2025 (FY 2025) budget work session. The presentations that you hear today are a culmination of a three-month effort to document the requirements to achieve the objectives as set out in our strategic plan. Each division director was tasked with evaluating the operating and capital requirements for their respective division(s) to ensure that we are serving our customers in the best possible manner and at a competitive price. In FY 2025 we hope to build on the previous year's momentum and continue to work with community partners to provide solutions to complex North County issues.

Over the past 39 years, the Authority has grown from an entity with three employees to over 90. While the primary service area remains the original three counties of Jefferson, Lewis and St. Lawrence, service contracts also include municipalities in Oswego, Franklin, Hamilton, Essex and Warren counties. Partnerships exist at the federal, state, county and municipal levels of government, including with the Department of Defense, Fort Drum Garrison, US Customs, New York Power Authority, and over 85 municipalities.

As a revenue-based organization, our sensitivity to customer pricing remains critical as the nation and our customer base continue to be financially stressed due to the increasing costs of necessities, such as food and housing. This year's budget maintains the existing level of partnership service with limited growth anticipated from new customers. Estimated service revenues across the divisions are anticipated to be consistent with budget projections. As FY 2024 approaches closure, financial strength and sustainability are directly attributed to a policy of self-sufficiency and managed growth. Our success is credited to the Authority's commitment to mutual agreements for mutual benefit. This flexibility allows partners to adjust their level of service as circumstances dictate.

FY 2025 Budget highlights include the following:

- **Materials Management**
  - Continued operation of two landfill "working faces," the original landfill and the new cells in the Southern Expansion.
  - Waste Diversion: Utilize historical data to evaluate the quantity of waste diverted and the cost to achieve this diversion. Such evaluation will be utilized to make programmatic decisions on how to most efficiently achieve the Authority's goal of diverting waste in an economically and environmentally sustainable manner.

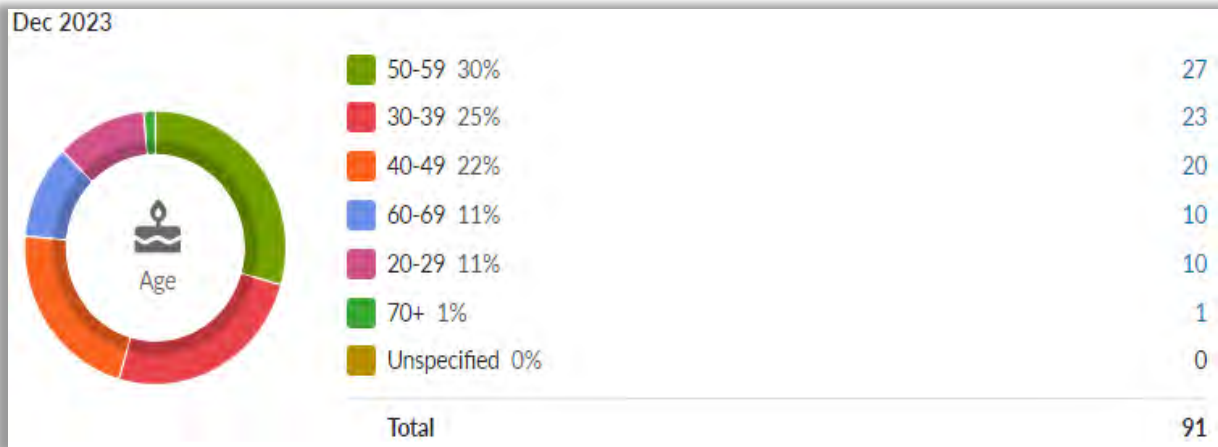
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- **Water Quality**
    - Completion of the \$13 million Army Waterline Pipeline Replacement Project.
    - Completion of an estimated \$10 million Army Sewer Line Rehabilitation Project.
    - Retain and train qualified staff.
  
  - **Telecommunications**
    - Continued operation of a state of the art telecommunications system in accordance with Telecordia Standards.
    - Successfully implement \$24.45 million NTIA project, \$3.1 million NBRC project; both are scheduled to be completed in June of 2026
    - Successfully complete \$70,000 FCC Challenge Grant.
    - Provide continued support to county partners in deploying broadband services in unserved areas.
  
  - **Engineering**
    - Continued work on a regional GIS project to complete mapping for 25 municipalities in St. Lawrence and Franklin counties.
    - Continued oversight of internal capital projects.
    - Further integrate Engineering staff into Authority operating divisions to achieve added efficiencies and consistent work products.
    - Implement staff development to reduce Authority reliance on external consultants.
  
  - **Regional Development**
    - In FY 2024, Regional Development staff successfully submitted two grants to NYS Homes and Community Renewal for CDBG funding for the Town of Gouverneur (\$400,000) and St. Lawrence County (\$615,000). Regional Development staff will administer the two grants, which provide for owner-occupied rehabilitation of approximately 23 eligible households in the town and county.
    - Use the Drum Country NY regional marketing initiative to attract/retain workers and businesses, target military families to familiarize them with the many assets in the region, promote job and entrepreneurship opportunities, focus on veteran retention and business start-up.
    - Assist Jefferson County with the implementation of the HOME ARP funding program.
  
  - **Administration**
    - Continued emphasis on succession planning to ensure continued operations in light of pending retirements.
    - Implement software, equipment and procedures to reduce vulnerability in our IT infrastructure.
    - Commence evaluation of Enterprise Resource Planning Systems to replace existing system.

## HUMAN RESOURCES

### ➤ Retaining and Recruiting Qualified Staff

Recruitment and succession planning encompass the activities involved in building and maintaining a workforce, in addition to identifying high-potential employees, evaluating and honing their skills and abilities, and preparing employees for advancement into positions that are key to the success of the Authority. The Authority will continue to develop and implement programs related to sourcing, recruiting, onboarding, coaching and retaining employees.

In 2023, the Authority made great strides in its recruitment efforts with only two current vacant positions. While we have been successful in recruitment, the challenge is retaining professional and technical staff at a time when their skills are in high demand. Further, the Authority will turn 40 in just over a year, which means our workforce is aging and many are nearing retirement. The Authority's Workforce Age Profile as of December 2023 is as follows:



### ➤ Wage Pool

Management is recommending an annual wage pool of 4.75% of payroll, as provided in the personnel policies, for merit-based wage adjustments, reclassifications, and all other adjustments. This is a decrease from last year's wage pool of 5.00%. Additionally, it provides for wage adjustments essential to retaining technical and professional personnel.

➤ **Staffing**

The FY 2025 budget includes the addition of a Maintenance Technician Assistant (MTA). This position will be scheduled to work at Materials Management (60%) and the Army Water & Sewer Line (40%). This additional position will be responsible for litter pick up at the Materials Management Facility and cleaning the buildings at the Materials Management Facility and Warneck Pump Station. This position will also perform other site maintenance tasks such as mowing, which will free up Water Quality Technician time to focus more on technical water quality assignments. A cleaning service is currently being utilized to clean both facilities at an annual cost of \$33,420. The additional MTA will eliminate third party labor from the Materials Management budget and will reduce overtime. Third party labor has historically been budgeted at \$28,400 (FY 2024) and \$38,400 (FY 2023). Due to difficulties with finding reliable temporary employees to serve in this role, the Authority has had to rely on overtime for existing staff to perform litter pick up. The fully burdened wage of an MTA electing family health insurance is \$80,000 annually.

➤ **Employee Health Premiums**

The budget anticipates total health insurance plan costs for active employees of \$1,113,360.

➤ **Employee Health Insurance**

The Authority completed its annual update to employee health insurance coverage. The Authority continues its existing Bronze 4 Health Insurance Plan with Excellus Blue Cross. The plan is a combination of premiums and a self insurance deductible. The premium increase is 14.1% and the self-funded deductible increased 6.7%; \$500 for individuals and \$1,000 for families. The Authority implemented a new requirement in 2024, which requires staff to pay the last \$500 of the deductible for individuals and \$1,000 for families.

The Authority establishes an annual premium equivalent by totaling premium costs and estimated self insurance utilization. The Authority's 2024 employee health insurance benefit includes an employee contribution of 27%, except for single coverage which is limited by the Affordable Care Act.

PREMIUM EQUIVALENT - PLAN YEAR 2024						
	Total Premium & Deductible	Recapture of Deductible	Premium Equivalent	Employee Contribution	Authority Cost (Premium Equiv)	Employee % of Premium Equivalent
Individual	\$ 15,451.92	\$ (4,575.00)	\$ 10,876.92	\$ (2,626.00)	\$ 8,251.00	24%
E/S	\$ 30,903.84	\$ (9,150.00)	\$ 21,753.84	\$ (5,876.00)	\$ 15,878.00	27%
E/C	\$ 28,518.24	\$ (9,150.00)	\$ 19,368.24	\$ (5,226.00)	\$ 14,143.00	27%
Family	\$ 37,662.96	\$ (9,150.00)	\$ 28,512.96	\$ (7,696.00)	\$ 20,817.00	27%

➤ **Retirement Post Employee Benefits (Health Insurance)**

The Authority operates as a true enterprise fund. The Authority annually funds its liability for post-retirement benefits. The Authority retains the services of an actuarial firm which provides these projections biannually. The rate, \$3 per hour, remains stable again this fiscal year as the Authority manages retirement health insurance exposure and contained retiree health insurance costs.

➤ **Retirement (NYS Pension)**

The Authority's retirement benefit rate provided by New York State increased over the previous year. On average, the employer contribution rate for the NYS defined benefit plan increased 2.37% over the previous year.

<b><u>TIER</u></b>	<b><u>FY 2025</u></b>		<b><u>FY 2024</u></b>	
	<b>#</b>	<b>% Contribution</b>	<b>#</b>	<b>% Contribution</b>
Tier 3 & 4	32	17.8%	32	14.9%
Tier 5	6	15.3%	7	12.9%
Tier 6	50	11.3%	41	9.5%
NYS VDC	2	8.0%	2	8.0%

➤ **Workers' Compensation**

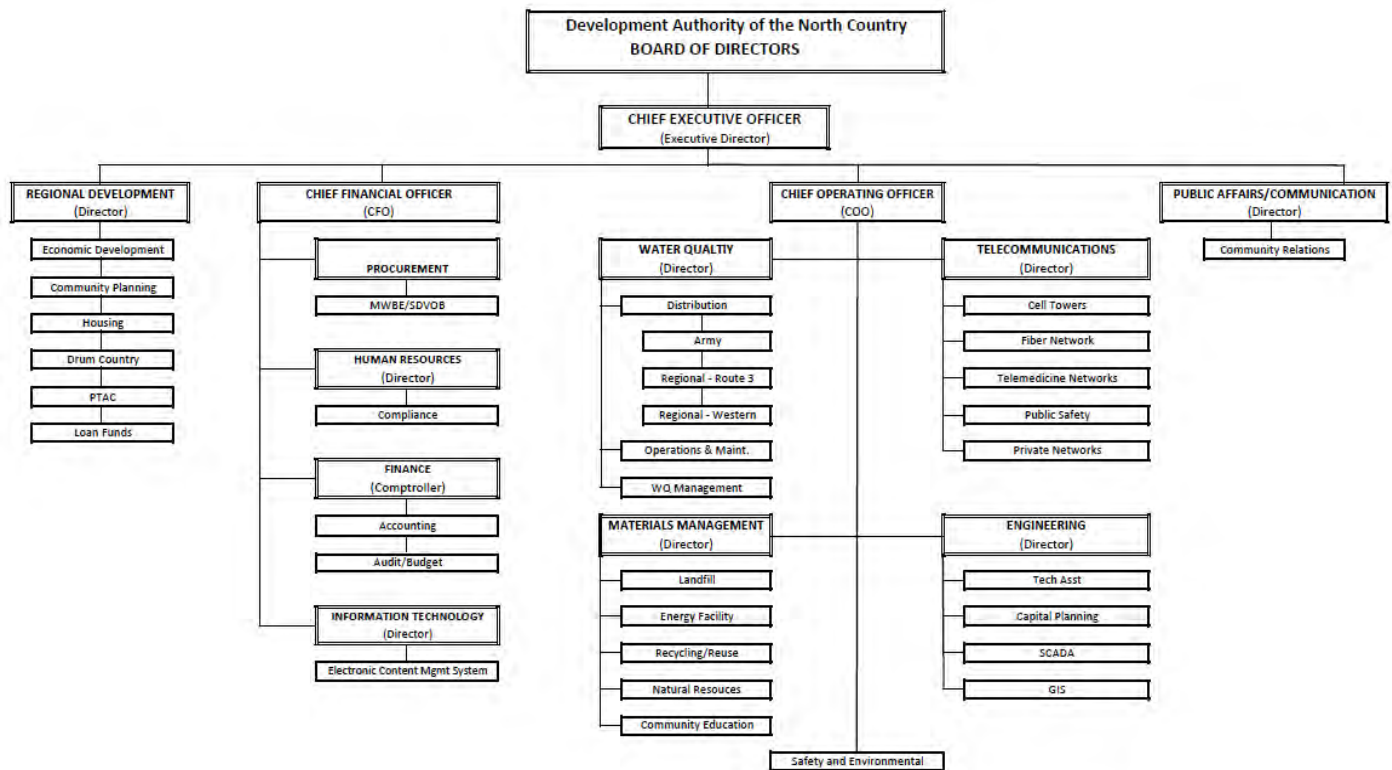
The Authority purchases workers' compensation at rates computed as a percentage of payroll, based upon occupational classification. The rates are as follows:

	<b><u>FY 2025</u></b>	<b><u>FY 2024</u></b>
Administration	0.13%	0.15%
Regional Development	0.13%	0.15%
Materials Management	6.76%	7.52%
Telecommunications	0.47%	0.53%
Water Quality	6.53%	7.25%
Engineering	0.47%	0.53%

The decrease in workers compensation rates results in an estimated savings of approximately \$9,500 or 5% over the prior year.



# ORGANIZATION FUNCTION CHART



## CAPITAL BUDGET

**AUTHORITY CAPITAL PROJECT SUMMARY - FYE2025**

	Amended Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
ADMINISTRATION	\$ 964,542	\$ 679,532	\$ 330,618	\$ 209,624	\$ 199,418	\$ 179,372
TELECOMMUNICATIONS	\$ 26,375,000	\$ 1,710,000	\$ 1,510,000	\$ 1,457,000	\$ 1,335,000	\$ 1,335,000
MATERIALS MANAGEMENT FACILITY	\$ 2,215,530	\$ 24,143,000	\$ 4,927,000	\$ 2,684,974	\$ 16,485,935	\$ 1,521,313
ARMY SEWER LINE	\$ 10,043,000	\$ 38,000	\$ 512,000	\$ 126,000	\$ 523,510	\$ 12,000
ARMY WATER LINE	\$ -	\$ -	\$ 580,450	\$ 14,827,000	\$ 30,000	\$ -
REGIONAL WATER LINE	\$ 20,000	\$ 125,000	\$ 64,000	\$ 30,000	\$ 221,000	\$ 123,000
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 39,618,072</b>	<b>\$ 26,695,532</b>	<b>\$ 7,924,067</b>	<b>\$ 19,334,598</b>	<b>\$ 18,794,863</b>	<b>\$ 3,170,685</b>

The capital budget continues the need for significant investment to complete previously authorized capital projects in FY 2025. In Materials Management, such carryover projects include Closure V (\$2,327,000) and the Southern Expansion Landfill Gas Tie-In and Main Flare Construction (\$990,000). The Telecommunications Division will continue to advance the National Grid Middle Mile Grant (\$24,450,000) as well as the NBRC Catalyst Grant (\$3,162,599); these two projects will construct approximately 405 miles of fiber optic facilities. In Water Quality, Water Quality and Engineering staff will be busy overseeing site restoration along Patterson Road as a result of the Phase 1 Army Water Line Pipeline Replacement Project (\$13,000,000) as well as overseeing the completion of the Army Sewer Pipeline Rehabilitation (\$10,000,000).

As a provider of critical services, the FY 2025 Capital Budget reflects the Authority's continued investment in infrastructure and equipment to ensure our facilities have the resources available to provide uninterrupted operation.

The Telecommunications Division will continue to invest capital to update the network, enabling the Authority to remain efficient and competitive. The Authority will continue to appropriate funds to expand wireless tower services in the North Country, to include upgrading approximately 56 wireless towers from 1G to 10G. In addition, the Authority will continue to invest in Central Office locations and equipment to provide increased network reliability to ensure our network has the capacity to meet customer demand.

The Materials Management capital budget includes required replacement of operating equipment pursuant to our Asset Management Plan, to include funding to replace the existing landfill gas blower flare, which is required to combust excess landfill gas when the Landfill Gas to Energy Plant is shut down. The Materials Management budget also includes appropriations for design and construction of Cell 14 as well as Closure V.

Given the significant investment in both the Army Water Line and Army Sewer Line this past year, Water Quality capital investments are limited to upgrading the existing security cameras at the Warneck Pump Station.

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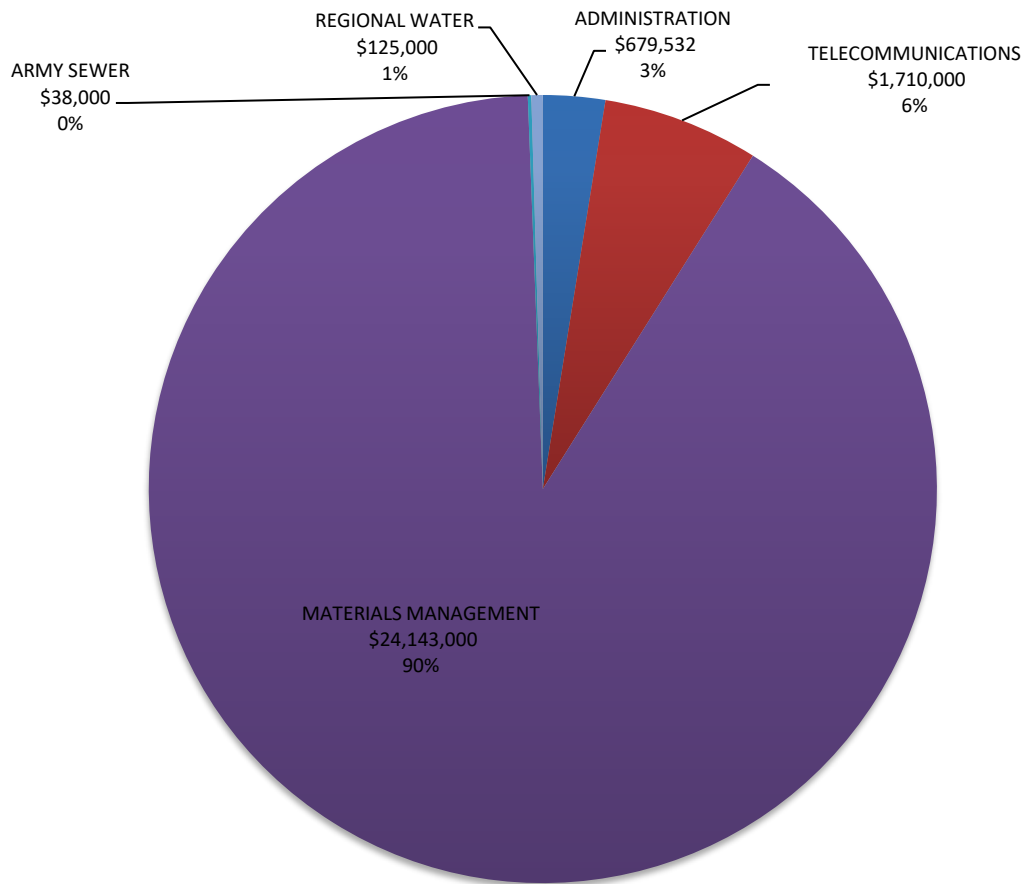
A strong element of our balanced, sustained growth is the management of capital costs, utilization of debt, and application of reserves. Annually, to the extent possible, the Authority adds to the reserve funds for critical capital investments like Materials Management and Telecommunications. These essential reserves have allowed the Authority to avoid any chargeback to the partner counties for solid waste operations and to avoid the annual cost of catastrophic loss insurance for replacement of the telecommunications network by essentially self-insuring our fiber infrastructure and earning investment income from the reserve.

## CAPITAL APPROPRIATIONS

It is anticipated that capital projects, which commenced last year and are progressing this year, will continue to utilize existing reserves.

	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025
<b>ADMINISTRATION</b>	\$ 195,500	\$ 180,800	\$ 271,812	\$ 964,542	\$ 679,532
<b>TELECOMMUNICATIONS</b>	\$ 4,464,700	\$ 2,400,000	\$ 4,035,000	\$ 26,375,000	\$ 1,710,000
<b>ENGINEERING</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>MATERIALS MANAGEMENT</b>	\$ 1,890,000	\$ 1,010,000	\$ 5,055,000	\$ 2,215,530	\$ 24,143,000
<b>ARMY SEWER</b>	\$ 50,000	\$ 435,000	\$ 642,000	\$ 10,043,000	\$ 38,000
<b>ARMY WATER</b>	\$ 1,000,000	\$ 479,328	\$ 13,160,000	\$ -	\$ -
<b>REGIONAL WATER</b>	\$ 77,190	\$ 100,000	\$ -	\$ 20,000	\$ 125,000
<b>TOTAL APPROPRIATION</b>	\$ 7,677,390	\$ 4,605,128	\$ 23,163,812	\$ 39,618,072	\$ 26,695,532

### CAPITAL APPROPRIATIONS - FYE 2025



## Administration Division Budget Elements

➤ **Administration – Information Technology Security**

The Authority has maintained cyber security as an operational priority given the dependence upon the application of electronic technology ranging from accounting and finance, to GIS and SCADA alarming and monitoring. The budget includes \$10,000 to retain an outside consultant to conduct “Penetration Testing” of the Authority’s firewall configurations.

➤ **Administration – Interest Earnings**

The Authority has budgeted interest at higher rates than recent years based on current market conditions. Over the past year, we have seen a significant increase in interest rates on new investments, which resulted in increasing budgeted interest income from \$1,762,792 in FY 2024 to \$2,247,201 in FY 2025. While this is a substantial increase, management believes the budget to be conservative.

➤ **Administration – Liability Insurance**

The cost of insuring the Authority’s operations continues to increase as we continue to expand facilities, increase our vehicle fleet and increase total revenue. Insurance renewal premiums increased by \$67,000 (10.5%) over last year, from \$637,000 to \$704,000. Factors influencing this increase include: 1) \$14,000 premium increase in General Liability Insurance (10.6%) and a \$24,000 increase in Umbrella Coverage (GL coverage up to \$10 million) due to an increase in projected revenues; 2) \$19,000 increase in automobile liability insurance due to the addition of four vehicles and a premium increase, and; 3) \$7,600 (26.8%) increase in Professional Liability insurance for Telecommunications due to a premium increase. Like many industries, the insurance industry is in a state of flux with carriers re-evaluating lines of business and pricing structures.

➤ **Administration – Retiree Health Insurance**

The budget reflects an increase in retiree health insurance based upon increased premiums and the number of retirees. The Authority currently provides health insurance benefits to 18 retirees. As the Authority approaches 40 years of operation, more individuals with eligibility for health insurance will be retiring.

## Administration Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Fleet Vehicles	O	\$ 320,032	\$ 330,618	\$ 197,224	\$ 194,418	\$ 179,372
	Server Replacement	O	\$ 252,000	\$ -	\$ 12,400	\$ 5,000	\$ -
	Internet Redundancy	O	\$ 42,500	\$ -	\$ -	\$ -	\$ -
	GIS ESRI Software and Internet Mapping Application Upgrade	O	\$ 65,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATIVE</b>			<b>\$ 679,532</b>	<b>\$ 330,618</b>	<b>\$ 209,624</b>	<b>\$ 199,418</b>	<b>\$ 179,372</b>

**Fund Description**

- O Operating Investments



## Materials Management Division Budget Elements

➤ **Materials Management – Disposal Rate Per Ton (Tipping Fees)**

From 2012 through 2021, the rate per ton to dispose of waste at the Materials Management Facility remained unchanged.

On January 1, 2022, tipping fees at Materials Management increased for the first time since 2012. Per Board resolution 2021-08-106, tipping fees for municipal solid waste, construction and demolition waste, and ash increased \$3 per ton to \$47 per ton.

On January 1, 2023, tipping fees for municipal solid waste, construction and demolition waste, and ash increased by \$3 per ton to \$50 per ton; tip fees for beneficial use sludge increased \$2.50 per ton to \$20 per ton and; tip fees for contaminated soil increased \$2 per ton to \$20 per ton.

On January 1, 2024, the tipping fee increased by \$4 per ton for all waste types.

The FY 2025 budget includes a rate increase of \$3 per ton for all waste types. The rate increase is effective January 1, 2025 to provide county partners and customers ample time to implement. Tipping fees shall increase as follows:

- Municipal solid waste, construction and demolition waste, and ash will increase by \$3 per ton to \$57 per ton;
- Beneficial use sludge will increase \$3 per ton to \$27 per ton;
- Contaminated soil will increase \$3 per ton to \$27 per ton;
- Non-beneficial use sludge, sewage sludge, industrial waste will increase \$3 per ton to \$43 per ton and;
- Asbestos contaminated material (ACM) will increase \$3 to \$87 per ton. Friable bagged asbestos will remain unchanged at \$200 per ton.

Tipping fee by waste type for Calendar Years 2021 – 2025 is detailed below.

WASTE TYPE	Jan-21	Jan-22	Jan-23	Jan-24	Jan-25
Municipal Solid Waste	\$ 44.00	\$ 47.00	\$ 50.00	\$ 54.00	\$ 57.00
Construction & Demolition	\$ 44.00	\$ 47.00	\$ 50.00	\$ 54.00	\$ 57.00
Non Ben Sludge	\$ 36.00	\$ 36.00	\$ 36.00	\$ 40.00	\$ 43.00
Ben Sludge	\$ 17.50	\$ 17.50	\$ 20.00	\$ 24.00	\$ 27.00
Sewage Sludge	\$ 36.00	\$ 36.00	\$ 36.00	\$ 40.00	\$ 43.00
Industrial Waste	\$ 36.00	\$ 36.00	\$ 36.00	\$ 40.00	\$ 43.00
Contaminated Soil	\$ 18.00	\$ 18.00	\$ 20.00	\$ 24.00	\$ 27.00
Asbestos Contaminated Material	\$ 80.00	\$ 80.00	\$ 80.00	\$ 84.00	\$ 87.00
Ash	\$ 44.00	\$ 47.00	\$ 50.00	\$ 54.00	\$ 57.00
Friable Asbestos	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00

Previous year tip fee increases were not sufficient to fund reserve requirements and operating expenditures, therefore, the Board authorized utilization of the Tip Fee Stabilization Reserve to fund deficits in funding operating expenditures and reserve contributions.

The FY 2025 budget for Materials Management authorizes the utilization of \$821,875 from the Tip Fee Stabilization Reserve to fund operating expenditures and reserve contributions.

Staff completed a full analysis of capital reserve requirements to support the Southern Expansion and estimate that additional tipping fees of \$5.00 per ton will be required by FY 2027 to sufficiently fund capital reserves. It is anticipated that additional rate increases will be required on January 1 of each year until such time that revenues are sufficient to cover operating expenses and reserve requirements.

➤ **Materials Management – Waste Volumes**

FY 2025 waste volumes are budgeted at 238,745 tons, which is .5% less than budgeted in the previous year. Current year waste volumes through December 31<sup>st</sup> are approximately 12,547 tons under budget. The majority of the shortfall is attributable to municipal solid waste and contaminated soil being under projections by 6,119 tons and 6,160 tons, respectively.

➤ **Materials Management - Leachate Management**

Leachate treatment, with the continued operation of the original landfill and the two new cells in the Southern Expansion, will continue to be a significant expense. With the continued decrease in the operating area of Phase 1, as the original landfill nears permanent closure, the total open working area will decrease. As such, the FY 2025 budget includes a decrease in the leachate budget from \$650,000 to \$600,000.

➤ **Materials Management – Dual Working Faces**

The Authority will continue to operate two working faces in FY 2025. The original Phase 1 landfill is planned to remain open until permanent closure in 2026, with limited waste placement of 50,000 tons projected in the coming year. The majority of waste will be placed in Cells 12 and 13 of the Southern Expansion.

➤ **Materials Management – LFGTE Revenues**

Revenues to Materials Management from landfill gas to energy generation are projected to decrease from \$540,884 to \$431,629, or by 20%. LFGTE Revenues are primarily comprised of revenue from the sale of energy on the market and revenue from the sale of Renewable Energy Credits (RECs). Given the current market rates for electricity, the Authority is decreasing the budget from the sale of electricity from \$147,000 in FY 2024 to \$0 in FY 2025. Revenue from the sale of RECs is estimated to increase from \$350,000 in FY 2024 to \$390,000 in FY 2025. Revenues from the LFGTE facility are shared 50/50 between the Authority and the methane plant owner.

➤ **Materials Management – Waste Diversion**

The budget anticipates an increase in the cost of holding five Household Hazardous Waste collection events across the three county service area, from \$146,480 to \$170,000. The increase in cost is attributable to a 12% increase in the cost from the vendor providing collection and disposal of such waste. These services are competitively bid.

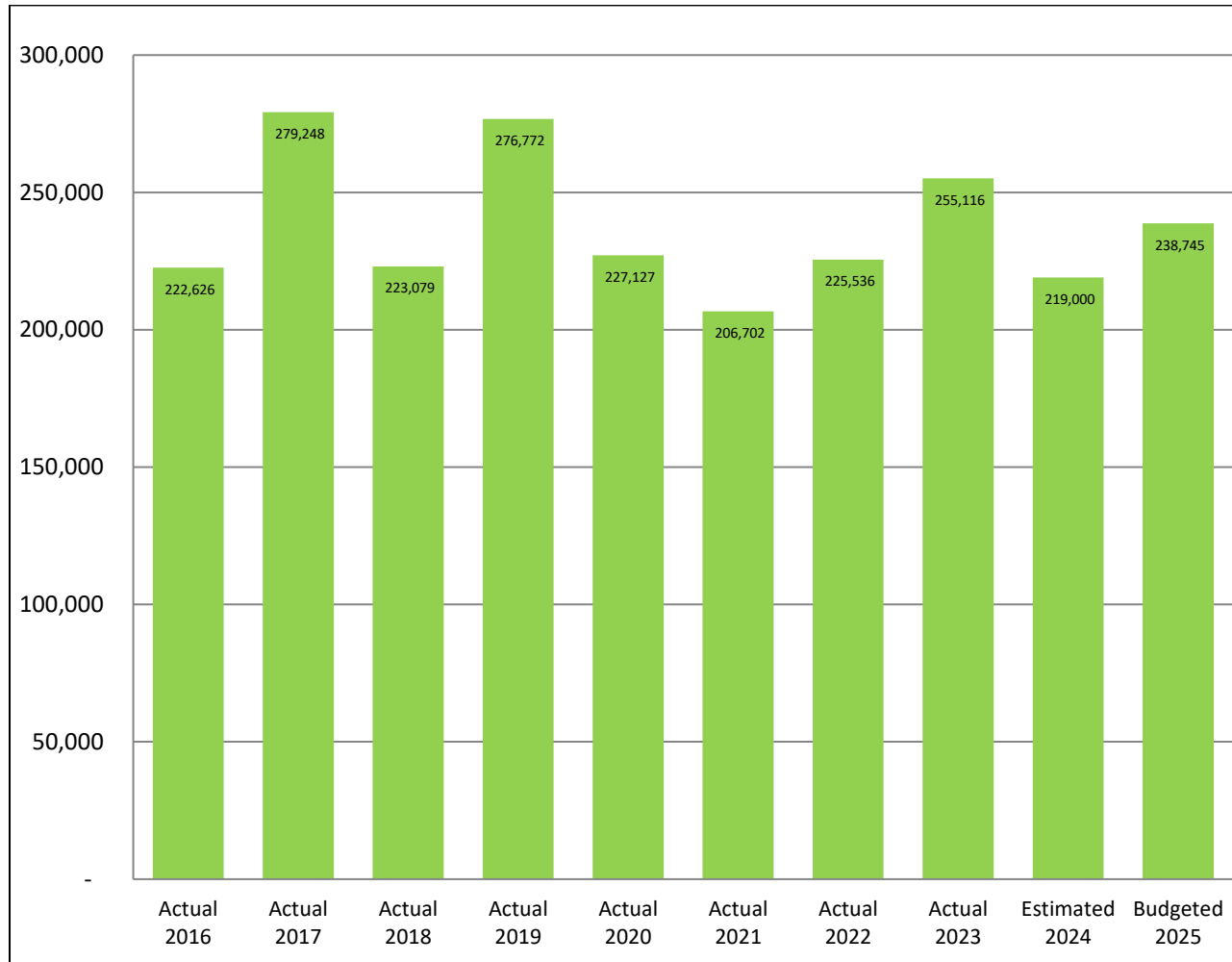
The budget eliminates the cost for mattress recycling at an annual savings of \$426,000. The cost of \$1,047 per ton to recycle mattresses is not sustainable and generates an equivalent amount of CO2 produced by 12 households annually or the amount that it would take 6,183 trees to absorb.

The Authority will promote waste diversion through our Recycling Coordinator by expanding our educational outreach in schools and universities, and with high volume waste producers and haulers. We have commenced internal waste composition studies as well as increased the number of waste audits to identify haulers that are not complying with current recycling laws. Data from the waste composition studies and waste audits will be used to develop targeted waste diversion programs that will guide future investments in waste diversion.

Product stewardship is another important component of waste diversion that the Authority will support in future initiatives. Product stewardship acknowledges that those involved in producing and selling products have a shared responsibility to ensure that those products are managed in a way that reduces their impact on the environment. Container deposit legislation is an example of product stewardship that has been successfully implemented in New York State since 1983. For mattresses, product stewardship involves manufacturers, planning and paying for the cost of mattress recycling/disposal at the end of the product's useful life.

Authority staff are also working with the counties to set up paint drop off locations at transfer stations. Paint Care will provide funding for a structure to store the paint and Authority cost would be in the form of providing limited staff support to screen paint products for acceptability.

## MMF TONNAGES



### RESERVES (CONTRIBUTIONS FROM TIP FEE):

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Replacement Reserve	\$ 2.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 2.25	\$ 3.00	\$ 1.00	\$ 5.00	\$ 6.00	\$ 7.00
Liner Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.00	\$ 8.00	\$ 10.00
Closure Reserve	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.75	\$ 3.50	\$ 3.50	\$ 4.50
Tip Fee Stabilization Reserve	\$ 1.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve	\$ -	\$ 2.00	\$ 4.75	\$ 3.00	\$ 2.00	\$ 1.25	\$ -	\$ -	\$ -	\$ -
Landfill Gas Reserve	\$ -	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5.00	\$ 12.00	\$ 14.75	\$ 13.00	\$ 8.25	\$ 6.25	\$ 3.75	\$ 14.50	\$ 17.50	\$ 21.50

## Materials Management Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
20212	Southern Expansion LFG Phase 1-2 Tie In and Main Flare Construction	LGR/R	\$ 3,130,000	\$ -	\$ -	\$ -	\$ -
	Additional Soil Borrow	R	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Waste Dozers	R	\$ 565,000	\$ -	\$ 726,594	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ 888,000	\$ -	\$ -	\$ -	\$ 1,168,921
	Equipment: Landfill Compactor	R	\$ 1,001,000	\$ -	\$ 1,788,380	\$ -	\$ -
20205	Closure Phase 5	C	\$ 6,673,000	\$ -	\$ -	\$ -	\$ -
	Design and Construction of Cell 14	LR	\$ 11,100,000	\$ -	\$ -	\$ -	\$ -
	Vector Control Plan	R	\$ 35,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management FYE25	R	\$ 53,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Leachate Manhole and Side Riser Improvements	R	\$ 618,000	\$ -	\$ -	\$ -	\$ -
	Security Cameras	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Sand Storage Radiation Upgrades	R	\$ -	\$ 125,000	\$ -	\$ -	\$ -
	Storage 1 Improvements	R	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Equipment: Utility Vehicle	R	\$ -	\$ 40,000	\$ -	\$ -	\$ 44,000
	Equipment: Leachate Truck Tractors	R	\$ -	\$ 187,000	\$ -	\$ 205,700	\$ -
	Equipment: Plow Truck Replacement	R	\$ -	\$ 275,000	\$ -	\$ -	\$ -
	Equipment: Wheeled Loader Replacement	R	\$ -	\$ 495,000	\$ -	\$ -	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ 65,000	\$ -	\$ -	\$ -
	Closure Phase 6	C	\$ -	\$ 3,650,000	\$ -	\$ -	\$ -
	Equipment: Flat Bed Utility Truck 4x4	R	\$ -	\$ -	\$ 105,000	\$ -	\$ -
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Equipment: Shop Equipment Upgrade	R	\$ -	\$ -	\$ -	\$ 30,000	\$ -
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ 95,000	\$ -
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -
	Equipment: Loader, Bobcat Track	R	\$ -	\$ -	\$ -	\$ 105,235	\$ 108,392
	SCADA Control upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>TOTAL MMF</b>			<b>\$ 24,143,000</b>	<b>\$ 4,927,000</b>	<b>\$ 2,684,974</b>	<b>\$ 16,485,935</b>	<b>\$ 1,521,313</b>

**Fund Description**

C Closure Reserve  
R Replacement Reserve  
LGR Landfill Gas Reserve  
LR Liner Reserve

## Telecommunications Division Budget Elements

### ➤ **Telecommunication – Level of Service**

Continued operation of a state of the art Telecommunications System in accordance with Telecordia Standards. The Telecommunications Division will continue to invest capital to update the network, enabling the Authority to remain efficient and competitive. The Authority will continue to invest in Central Office locations and equipment to provide increased network reliability to ensure our network has the capacity to meet customer demand.

### ➤ **Telecommunications – Significant Network Build Out (Grant Implementation)**

The Telecom Division has recently been awarded several grants that will require significant staff time to successfully complete. Each of the projects identified below will require a cross-divisional project team that meets frequently with partners to ensure each project is on track and on budget. The projects are as follows:

- Successfully progress \$24.45 million NTIA project to meet planned completion in 2026.
- Successfully progress \$3.1 million NBRC project to meet planned completion in 2026.
- Successfully complete new \$70,000 FCC Challenge Grant; projected completion 6/30/2024.
- Successfully complete \$550,000 Hamilton County project.
- Successfully implement \$2,750,000 Franklin County project, if awarded.
- Successfully implement MMF-to-Barnes Corners project, if awarded.

### ➤ **Telecommunications – Cell Tower Connections**

The budget provides funding to connect new wireless towers throughout the North Country. In FY 2025, we expect to upgrade approximately 56 wireless towers from 1G to 10G in advancement of cell providers' 5G rollouts. Revenue collections will cover connection and maintenance costs over multi-year agreements.

### ➤ **Telecommunications – Closing the Digital Divide**

The Authority will continue to assist Jefferson, Lewis and St. Lawrence counties with broadband strategies to improve access to unserved residents and businesses, and develop strategic partnerships to utilize existing facilities and resources to enable entry to service providers in rural markets that were previously unserved.



## Telecommunications Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	DWDM (Dense Wave Division Multiplexing) Equip.	R	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Customer Network Construction	R	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Core Network Upgrade	R	\$ 350,000	\$ 350,000	\$ 350,000	\$ 250,000	\$ 250,000
	Wireless Tower Service	R	\$ 375,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Central Office Enhancements	R	\$ 215,000	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000
	Fiber Augments	R	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	3 GIS - Enghouse Replacement	R	\$ 120,000	\$ -	\$ -	\$ -	\$ -
	Test Equipment	R		\$ 60,000	\$ 22,000		

<b>TOTAL TELECOMMUNICATIONS</b>	<b>\$ 1,710,000</b>	<b>\$ 1,510,000</b>	<b>\$ 1,457,000</b>	<b>\$ 1,335,000</b>	<b>\$ 1,335,000</b>
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Fund Description

R Repair & Replacement Reserve

## Regional Development Division Budget Elements

➤ **Regional Development - Enhancing Fort Drum**

The Authority is at the forefront of several programs that benefit Fort Drum, including Drum Country NY and the Fort Drum Compatibility Committee. It is important that we continue to be relevant to Fort Drum leadership by assisting them in protecting their mission, as well as generating growth. The FY 2025 budget dedicates staff resources to enhance Drum Country NY, both within the region and externally, and to focus on issues for compatible land use with the Fort Drum Compatibility Committee.

➤ **Regional Development - Next Move NY (NOT INCLUDED IN BUDGET)**

The North Country Regional Economic Development Council (NCREDC) has been awarded a \$10 million grant for the implementation of a bold new initiative (Next Move NY) to expand workforce tools and create the most robust transitioning soldier and spouse retention pipeline in the country. Next Move NY will build upon and leverage existing programs, partners, and funding to create a system that supports, educates, trains, credentials, and engages transitioning soldiers and their spouses to help fill the employment needs of businesses and employers of the North Country, our neighbors, and the greater New York State. The Authority was one of 15 entities that participated in the Solutions Work Group for the NY Challenge.

It is likely that the Authority will play a role in the program as it takes shape. Staff are currently in the process of writing a proposal for the services the Authority could provide to ensure the successful implementation of this important initiative. Such proposal will be reviewed with the full Board prior to submission.

➤ **Regional Development - Housing**

The Authority's affordable housing rehabilitation programs are dependent upon state grants and municipal contracts. The budget reflects two active agreements with municipalities to provide grant administration and program delivery for housing programs. In FY 2024, the Authority successfully wrote two grants to NYS Homes and Community Renewal for CDBG funding for the Town of Gouverneur (\$400,000) and St. Lawrence County (\$615,000). Regional Development staff will administer the two grants, which provide for owner-occupied rehabilitation of approximately 23 eligible households in the town and county.

➤ **Regional Development - Implementing Home ARP Plan**

Jefferson County received \$2.9 million from HUD through the North Country HOME Consortium for homeless housing needs in the three-county region. In FY 2025, staff will work with Jefferson County and local service providers to implement these projects.

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➤ **Regional Development – Investment Income**

The FY 2025 budget includes an increase in budgeted interest earnings, as we have seen a significant increase in interest rates on new investment.

➤ **Regional Development –Rural Broadband**

Regional Development staff is working closely with Telecommunications staff to assist the three counties with planning associated with broadband development. Federal and state funding will be available in the coming year to assist with filling gaps in broadband in rural areas. Regional Development staff is assisting Telecom with project planning and grant administration, and will be overseeing three contracts related to broadband expansion in its proposed FY 2025 budget.

## Water Quality Division Budget Elements

### ➤ **Water Quality – Certified/Licensed Operators**

The Authority's Water Quality division continues to experience employee turnover. These transitions demand extra time for existing and new staff to assume and complete ongoing tasks and are costly in terms of training and licensing. They also affect the quality of the services provided to our customers and the strength of our customer relationships. Recruiting and retaining qualified Water Quality staff is becoming increasingly difficult as there are specific education and experience requirements for licensure and older operators are nearing retirement age. These are problems across the state and the industry.

The Authority must continue to evaluate employee total compensation packages to ensure we are remaining a competitive employer. The Authority must also develop training plans and invest in employee growth to meet professional goals, increase the number of licensed personnel, and meet the needs of our customers.

### ➤ **Water Quality – Weekend Staffing/Overtime**

The FY 2025 budget includes the full implementation of scheduling weekend rounds as part of staff's normal 40-hour workweek. On a rotating basis, staff are scheduled to perform weekend rounds. This provides for better work/life balance for staff and ensure the delivery of better services to our customers. Implementation was completed midyear FY 2024; therefore, FY 2025 will be the first full year of implementation.

### ➤ **Water Quality – Disinfection Byproducts**

The City of Watertown is the sole supplier of water to the Authority's Army Water Line which provides water to Fort Drum, Pamela, LeRay and Champion. The EPA issued an Administrative Order that requires the City of Watertown to address the high concentration of disinfection byproducts (DBPs) in the water. The water source, the Black River, is heavy in organic material, requiring high levels of chemical treatment.

On March 30, 2022 the Authority received an Administrative Order from the EPA as it relates to our Army Water Line and the high level of DBPs in the water. Authority staff are working with City of Watertown officials to identify and implement the corrective actions required to resolve the issue of city water exceeding the maximum contaminant level for DBPs, including haloacetic acids (HAA5) and trihalomethanes (TTHM).

The City of Watertown's rate for water will likely increase in future years as they implement changes to reduce DBPs. The Authority completed the installation of the aerator in the water tank at Booster Pump Station 2 to strip out the DBP and THHM in

FY 2021. The Authority will continue to monitor DBPs and will implement corrective actions as required.

➤ **Water Quality – Army Sewer Line**

The rates being charged on the Army Sewer Line are increasing due to \$826,504 in debt service payments for the Army Sewer Line Pipeline Rehabilitation project. The debt service is comprised of \$439,938 in interest and \$386,566 in principal payments. Please note that once the loan is converted to financing with the NYS Environmental Facilities Corporation (EFC), interest expense will be \$0 as the Authority received 0% hardship financing through EFC.

➤ **Water Quality – Army Water Line**

The rates being charged on the Army Water Line are increasing due to \$876,237 in debt service payments for the Army Water Line Pipeline Replacement Project. The debt service is comprised of \$230,268 in interest and \$645,969 in principal payments. Please note, debt service payments are calculated based on converting to permanent financing with EFC, at which time the Authority will receive a \$5 million grant.

➤ **Water Quality – Regional Water Line Rates**

The variable water rate charged to the municipalities on the Regional Water Line is increasing due the Village of Cape Vincent raising the price they are charging the Authority to purchase water. These rates are based upon an annual audit required by the Authority's contract with the Village of Cape Vincent. The fixed costs are increasing by \$14,641, based on the consensus of the partners of the Regional Water Line to fund the Capital Reserve in the amount of \$17,500.

➤ **Water Quality – Regional Water Line (Authority Loan)**

In FY 2025, two Regional Water Line capital projects are slated for completion at a total estimated cost of \$125,000. The two projects are the Perch River Bridge Crossing Improvements (\$110,000) and the Water Meter Replacement in the Town of Cape Vincent (\$15,000). To minimize the rate impact, the Authority proposes to lend the Regional Waterline \$125,000 to complete such projects and amortize the repayments at 2% interest for a term of 10 years. The principal and interest payment applicable to the RWL which is included in the budget is \$13,597.93 and \$69.44 for FY 2025, respectively.

## Water Quality User Charges

Army Sewer Line/Army Water Line/Regional Water Line 2024-2025 User Charges Schedule					
				2023-2024	2024-2025
					Change
<b>Army Sewer</b>				6.09	7.45
<b>Army Water</b>				6.67	9.91
<b>Sewer Connection Rates:</b>					
Town of LeRay - Sanford Corners				3.59	3.86
Town of Pamela SD9				3.63	3.91
Town of LeRay - North Entry				3.59	3.86
Town of Leray SD 4				4.00	4.27
Town of Pamela SD3				3.59	3.86
Route 3 Sewer				3.63	3.91
Route 12				3.59	3.86
<b>Water Connection Rates:</b>					
Pamelia District #2, LeRay District #1				3.33	3.64
Pamelia District #1				3.42	3.75
Pamelia District #4 & #5				3.50	3.85
LeRay District #2				3.86	4.21
Champion				4.53	4.96
<b>Regional Water Line (COST COMPARISON FY24/ FY25)</b>					
Municipality		FY 2024 Quarterly Fixed Cost	FY2024 Variable Cost / KGAL	FY 2025 Quarterly Fixed Cost	FY2025 Variable Cost / KGAL
T/Cape Vincent (WD 2,3)		\$ 1,361.09	\$ 2.29	\$ 1,438.34	\$ 2.50
Lyme (incl Bus Garage)		\$ 11,569.31	\$ 2.29	\$ 12,225.92	\$ 2.50
Chaumont		\$ 10,888.76	\$ 2.29	\$ 11,506.75	\$ 2.50
Dexter		\$ 8,847.12	\$ 2.29	\$ 9,349.23	\$ 2.50
T/Brownville (incl GBHS)		\$ 16,741.46	\$ 2.29	\$ 17,691.63	\$ 2.50
V/Brownville		\$ 18,374.78	\$ 2.29	\$ 19,417.64	\$ 2.50



## Water Quality Division Capital Projects

### ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Security Cameras	Rev	\$ 38,000	\$ -	\$ -	\$ -	\$ -
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Rev	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ 12,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Rev	\$ -	\$ -	\$ 5,000	\$ 93,000	\$ -
	Warneck Pump Station 12" By-Pass Pump Replacement	Rev	\$ -	\$ -	\$ 5,000	\$ 207,510	\$ -
	Vacuum Trailer Replacement	Rev	\$ -	\$ -	\$ 116,000	\$ -	\$ -
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Rev	\$ -	\$ -	\$ -	\$ 211,000	\$ -
	Utility Trailer Replacements	Rev	\$ -	\$ -	\$ -	\$ 12,000	\$ -
	Pump 3 VFD Replacement	Rev	\$ -	\$ -	\$ -	\$ -	\$ 12,000

**TOTAL ARMY SEWER LINE** \$ 38,000 \$ 512,000 \$ 126,000 \$ 523,510 \$ 12,000

### ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Army Water Line (AWL) Alternate Source for Water Supply	Rev	\$ -	\$ 530,450	\$ -	\$ -	\$ -
	Army Water Line (AWL) Acoustic Testing of AWL	Rev	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -		\$ 14,815,000		
	Army Water Line (AWL) Bridge Crossing Inspection	Rev	\$ -	\$ -	\$ -	\$ 30,000	\$ -

**TOTAL ARMY WATER LINE** \$ - \$ 580,450 \$ 14,827,000 \$ 30,000 \$ -

### REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
43-113	Regional Water Line (RWL) Perch River Bridge Crossing Improvements	Debt	\$ 110,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Water Meter Replacement	Debt	\$ 15,000		\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	CR	\$ -	\$ 19,000	\$ -	\$ -	\$ -
	Regional Water Line Pump	CR	\$ -	\$ 45,000	\$ -	\$ -	\$ -
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	CR	\$ -	\$ -	\$ 30,000	\$ -	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 151,000	\$ -
	Regional Water Line (RWL) Pumps & Surge Relief Valves	CR	\$ -	\$ -	\$ -	\$ 70,000	\$ -
	Regional Water Line (RWL) Bridge Inspections	CR	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Regional Water Line (RWL) LBPS Controls Improvements	CR	\$ -	\$ -	\$ -	\$ -	\$ 63,000

**TOTAL REGIONAL WATER LINE** \$ 125,000 \$ 64,000 \$ 30,000 \$ 221,000 \$ 123,000

### Fund Description(s)

REV Revenue  
CR Capital Reserve  
TBD To Be Determined

## Engineering Division Budget Elements

### ➤ Engineering – Staffing Levels

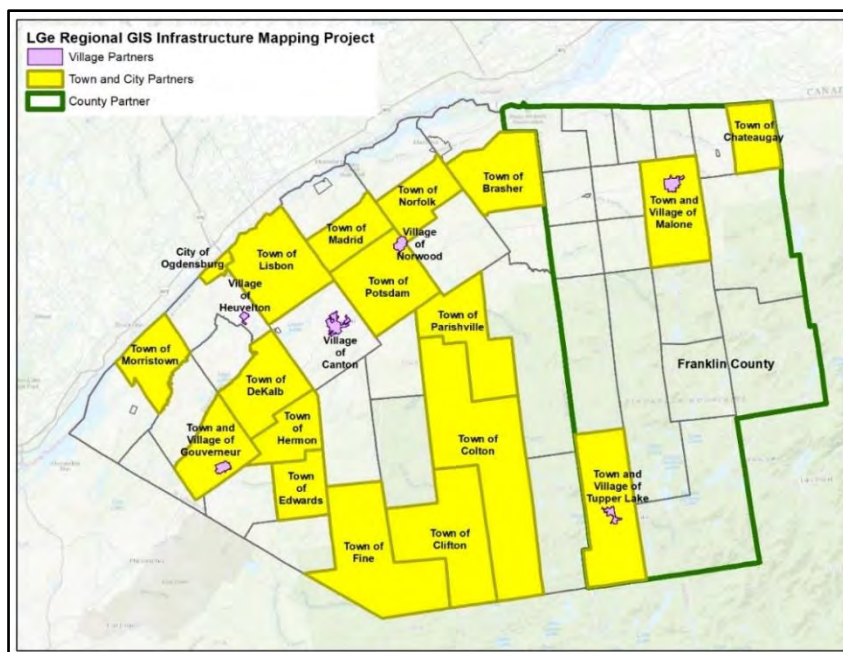
The Engineering Division will continue to work with our municipal partners to provide opportunities to provide value-added services and assist municipalities with their infrastructure, planning and economic needs. Staffing levels will be monitored and adjusted according to the demand for service.

### ➤ Engineering – Internal Support

The Engineering Division FY 2025 budget includes additional engineering allocations of labor to support capital projects and asset management planning in Materials Management, Telecommunications and Water Quality. Centralizing capital project management/asset management planning, permitting and SEQR/NEPA reviews has added efficiencies to Authority projects by reducing costs and project delays. Reliance upon external consultants, which are in high demand, are often unavailable to complete requests for services within the required timeframes to meet deadlines. Additionally, Authority staff are able to provide more detailed deliverables given their knowledge of Authority operations.

### ➤ Engineering – GIS

The FY 2025 budget includes \$166,000 in revenue for a regional GIS project to progress the second year of a three year project involving 25 municipalities in St. Lawrence and Franklin counties. The Town of Tupper Lake and partner local governments will cooperatively develop a regional GIS for highway and public works infrastructure. This will assist with asset management, budgeting, and planning.



## RESERVE SUMMARY

<b>Materials Management</b>	Replacement Reserve	\$4,597,729
	Closure Reserve	\$18,518,681
	Post Closure Reserve	\$7,314,848
	Tip Fee Stabilization Reserve	\$4,963,707
	Capital Reserve	\$495,275
	Landfill Gas Reserve	\$1,346,705
	Wetlands Mitigation Reserve	\$324,912
	Liner Reserve	<u>\$13,374,899</u>
	<b>Subtotal</b>	<b>\$50,936,756</b>
<b>Telecommunications</b>	Operating Reserve	\$1,030,006
	Repair & Upgrade Reserve	<u>\$3,403,837</u>
	<b>Subtotal</b>	<b>\$4,433,843</b>
<b>Water Quality</b>	Wastewater Administrative Reserve	\$749,985
	Wastewater Repair Reserve	\$900,000
	Wastewater Development Reserve	\$223,107
	Wastewater Capital Reserve	\$273,565
	Water Repair Reserve	\$900,000
	Regional Water Line Operating Reserve	\$62,625
	Regional Water Line Capital Reserve	<u>\$201,256</u>
	<b>Subtotal</b>	<b>\$3,310,538</b>
<b>Administrative</b>	Post Employee Benefit Reserve	\$4,824,931
	Administrative Reserve	<u>\$4,000,000</u>
	<b>Subtotal</b>	<b>\$8,824,931</b>
	<b>TOTAL RESERVES</b>	<b>\$67,506,068</b>

## AUTHORITY RESERVE NARRATIVE

### 1. Materials Management:

#### a) Replacement Reserve

- Balance @ 12/31/23: \$4,597,729
- Reserve monies for new or replacement fleet and building improvements.
- Additions to the Replacement reserve are currently \$6.00 per ton and effective April 1, 2024, will be \$7.00 per ton. Additions are based upon annual review of equipment and expected replacement thereof.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2023, capital appropriations of \$1,280,937 from the Replacement Reserve remain outstanding. Larger capital projects that remain open are for various large equipment acquisitions, O&M building modifications and roof replacement, and maintenance shop upgrades.

#### b) Closure Reserve

- Balance @ 12/31/23: \$18,518,681
- State and federal laws and regulations require that the Authority place a final cover on its Materials Management Facility landfill site when it stops accepting waste. Therefore, the Authority established a Closure Reserve for such capital expenditures.
- Additions to the Closure Reserve, currently \$3.50 per ton and \$0.76 per ton for prefunding, are based on a financial model which is updated annually. The rate will increase to \$4.50 per ton on April 1, 2024 and the prefunding will remain the same.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2023, capital appropriations of \$2,288,550 from the Closure Reserve remain outstanding for Closure V.

#### c) Post Closure Reserve

- Balance @ 12/31/23: \$7,314,848
- State and federal laws and regulations require that the Authority perform certain maintenance and monitoring functions at the Materials Management Facility landfill site for 30 years after closure. The Authority has established a Post Closure Reserve for such post closure costs.
- No additions are currently made to the Post Closure Reserve. A financial model of the Reserve is completed annually.
- Withdrawals from the Reserve will commence upon closure of the landfill.

d) Tip Fee Stabilization Reserve

- Balance @ 12/31/23: \$4,963,707
- The Tip Fee Stabilization Reserve was established in FYE 2009. The intent of the reserve is to provide for Tip Fee Stabilization in a period of increasing operating expenses.
- Additions to the Tip Fee Stabilization Reserve, currently \$0.00 per ton, are made annually at the Board of Directors' discretion.
- The board has authorized the use of the Tip Fee Stabilization Reserve in FY24 if the Materials Management facility falls short of needed funds.

e) Capital Reserve

- Balance @ 12/31/23: \$495,275
- The Capital Reserve was established in 2006, after review by the Authority's fiscal advisor and bond counsel, and was intended to offset the costs of developing the Southern Expansion, Phase II, of the Landfill.
- Additions to the Capital Reserve, currently \$0.00 per ton, are made annually at the Board of Directors' discretion.
- Withdrawals from the Capital Reserve are based upon budgeted capital expenditures.
- As of December 31, 2023, capital appropriations of \$33,741 remain outstanding from the Capital Reserve to fund the Main Pump Station upgrades.
- Once the remaining commitments are paid, staff recommends redirecting the reserve balance to the Replacement Reserve fund.

f) Landfill Gas Reserve

- Balance @ 12/31/23: \$1,346,705
- The Landfill Gas Reserve was established to create a funding source for future Landfill Gas System upgrades, which may be required.
- Additions to the Landfill Gas Reserve, currently \$0.00 per ton, are made annually at the Board of Directors discretion.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2023, capital appropriations of \$925,214 remain outstanding for the Southern Expansion Landfill Gas Tie In and Flare System project. This project is being expanded upon in FY25, if approved by the Board, fully utilizing this reserve.

g) Wetlands Mitigation Reserve

- Balance @ 12/31/23: \$324,912
- The Wetlands Mitigation Reserve was established for the performance of obligations required under the Department of the Army provisional Permit No. 1989-9811.

h) Liner Reserve

- Balance @ 12/31/23: \$13,374,899
- The Liner Reserve was established to construct cell liners at the Materials Management Facility.
- Additions to the Liner Reserve are currently \$8.00 per ton, and effective April 1, 2024 additions will be \$10.00 per ton. Additions are based on a financial model which is updated annually.
- Withdrawals from the reserve are based upon budgeted capital expenditures.

**2. Telecommunications**

a) Operating Reserve

- Balance @ 12/31/23: \$1,030,006
- The purpose of this reserve was to set aside monies in the event that operating expenses exceed operating revenues.
- The Operating Reserve is maintained at a level of 16.7% of annual revenues, or equivalent to two months' revenue.
- Withdrawals from the Telecommunication's Operating Reserve can be made as authorized by the Board of Directors.

b) Repair and Upgrade Reserve

- Balance @ 12/31/23: \$3,403,837
- The purpose of this reserve is to set aside funds for outside plant repair and improvement and equipment replacement. This reserve is a self-insurance fund for outside plant fiber facilities.
- Additions to the Repair and Upgrade Reserve are calculated annually upon a percentage basis of replacement cost.
- Withdrawals from the Repair and Upgrade Reserves are based upon budgeted capital expenditures.

**3. Army Wastewater**

a) Administrative Support Reserve

- Balance @ 12/31/23: \$749,985
- The original purpose of the reserve was to support the current obligations of the Authority pending receipt of payment for services rendered.
- The Army Sewer Administrative Support Reserve was originally funded by an amount equal to one-sixth of the first fiscal year's annual charge.
- Withdrawals from the Army Sewer Administrative Support Reserve would be by Board directive.
- Interest earned is returned to the Army annually.



b) Repair Reserve

- Balance @ 12/31/23: \$900,000
- The original purpose of the funds was to create a reserve for necessary repairs or replacement beyond the scope of operation and maintenance expenses.
- The Army Sewer Repair Reserve was originally created by an initial deposit.
- Withdrawals from the Army Sewer Reserve are not practical in that withdrawals must be fully repaid over six succeeding months.
- Interest earned is returned to the Army annually.

c) Infrastructure Development Reserve

- Balance @ 12/31/23: \$223,107
- The Infrastructure Development Reserve was funded from Outside User Revenues.
- This reserve is to provide funding for infrastructure development of the Army Sewer Line.

d) Capital Reserve

- Balance @ 12/31/23: \$273,565
- The Capital Reserve was funded in FYE 2023 in the amount of \$254,065 to complete Warneck Pump Station building modifications, and in the amount of \$19,500 to complete Warneck Pump Station Pump, Flow Meter, and Controls Upgrade.
- With the completion of these capital projects, this reserve will be fully utilized.

**4. Army Waterline**

a. Repair Reserve

- Balance @ 12/31/23: \$900,000
- The original purpose of the funds was to create a reserve for necessary repairs or replacement beyond the scope of operation and maintenance expenses.
- The Army Waterline Repair Reserve was originally funded in eight equal monthly payments by the government.
- Withdrawals from the Army Waterline Repair Reserve are not practical in that withdrawals must be fully repaid over six succeeding months.
- Interest earned is returned to the Army annually.

**5. Regional Waterline Reserve**

a. Regional Waterline Operating Reserve

- Balance @ 12/31/23: \$62,625
- The RWL Operating Reserve was established in FYE 2010 based upon a reconciliation of actual revenues collected as compared to expenditures.
- Withdrawals from the Regional Waterline Operating Reserve would be made to cover an operating shortfall based on the direction of the Authority Board and the partners of the RWL.

b. Regional Waterline Capital Reserve

- Balance @ 12/31/23: \$201,256
- The RWL Capital Reserve was established in FYE 2010 based on a reconciliation of actual revenues collected as compared to expenditures.
- Withdrawals from the Regional Waterline Capital Reserve would be made to cover capital costs based on the direction of the Authority Board and the partners of the RWL.

**6. Administrative Reserves**

a. Post Employee Benefit Reserve

- Balance @ 12/31/23: \$4,824,931
- Pursuant to GASB 75, the Authority is required to accrue a liability on its books for the cost of post employment retiree health insurance costs. The Authority retains an actuary to compute its liability for post employment benefits and creates a cash reserve to fund future employee post employment benefits.
- For the FY 2024, the Employee Benefit Reserve is funded at a rate of \$3.00, per hour, per employee.

b. Administrative Reserve

- Balance @ 12/31/23: \$4,000,000
- Interest earnings from the Board Designated Administrative Reserve can be utilized to offset administrative expenses.
- As of December 31, 2023, capital appropriations of \$555,945 from the Administrative Reserve remain outstanding for Administrative Capital Appropriations including fleet vehicles and the ERP system replacement project.

## DEBT SUMMARY

The Authority is in compliance with debt service requirements on all outstanding borrowings.

### Materials Management

	\$ 9,695,000	2019
	\$ 6,445,000	2015
Outstanding	<b>\$ 16,140,000</b>	

### Army Sewer Line

	\$ 2,274,427	2023	ASL Pipeline Rehabilitation
Outstanding	<b>\$ 2,274,427</b>		

### Army Water Line

	\$ 10,648,474	2023	AWL Pipeline Replacement
Outstanding	<b>\$ 10,648,474</b>		

### Regional Water Line

	\$ 881,331	1997	Regional Water Line
	\$ 556,281	2015	Village of Cape Vincent 4 <sup>th</sup> Filter
Outstanding	<b>\$ 1,437,612</b>		

### Regional Development

	\$ 600,000	2008	Housing Trust Fund
Outstanding	<b>\$ 600,000</b>		

### Administration

	\$ 814,000	1987	New York State
Outstanding	<b>\$ 814,000</b>		

**TOTAL OUTSTANDING \$ 31,914,513**

**Footnote:** As a requirement of the NTIA Grant to Telecommunications, a letter of Credit (LOC) was issued on December 20, 2023 in the amount of \$3,636,938. As of December 31, 2023, no funds were drawn against the LOC.

## DEBT ACTIONS

### **Outstanding Debt – All Divisions**

The budget anticipates the required annual debt service, principal and interest, payments for the remaining debt reflected. The Authority anticipates issuing debt for the following capital projects:

### **Debt Activities:**

#### **Army Water Line Pipeline Replacement Project**

- The Development Authority currently has a short-term loan from EFC in the amount of \$12,485,774 to fund the Army Water Line Pipeline Replacement Project. Draws are made monthly based on funds spent.
- Once construction is finalized, long-term financing will be obtained through EFC. The Authority was awarded \$5 million in grant funds to support this project.
  - Anticipated bonding: \$7.5 million
  - Estimated Interest Rate: 6.0%
  - Note: This is a taxable bond issuance due to the guarantee of debt service payments by the federal government.
  - Term: 10 years
  - The FY 2025 budget includes \$230,268 in interest payments and \$645,969 in principal payments.

#### **Army Sewer Line Rehabilitation Project**

- The Development Authority currently has a short-term construction loan from Community Bank, NA in the amount of \$11,000,000.
- Once construction is finalized, long-term financing will be obtained through EFC.
  - Anticipated bonding: \$8.5 million
  - Estimated Interest Rate: 0.0% (EFC Clean Water State Revolving Fund)
  - Term: 10 years
  - The FY 2025 budget includes \$439,938 in interest payments and \$386,566 in principal payments.

#### **Regional Water Line FY 2025 Capital Projects**

- In FY 2025 two Regional Water Line capital projects are slated for completion at a total estimated cost of \$125,000. The two projects are the Perch River Bridge Crossing Improvements (\$110,000) and the Water Meter Replacement in the Town of Cape Vincent (\$15,000). To minimize the rate impact, the Authority proposes to lend the Regional Waterline \$125,000 to complete such projects and amortize the repayments at 2% interest for a term of 10 years. The principal and interest payment applicable to the RWL which is included in the budget is \$13,597.93 and \$69.44 for FY 2025, respectively.

## AUTHORITY DEBT NARRATIVE

### 1) Materials Management

#### a) 2019 Bond Issue (Southern Expansion Funding)

- Debt Balance @ 12/31/23: \$9,695,000
- Annual Debt Service, Interest & Principal: \$657,181
- Maturity Date: 9/01/2044
- **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2023 \$243,561. Monthly deposit to 2019 Debt Service Sinking Fund: \$55,500
- A Municipal Bond Debt Service Reserve Insurance Commitment has been purchased from Assured Guaranty Municipal Corp. in the amount equal to the Debt Service Reserve Requirement of approximately \$345,000.

#### b) 2015 Bond Issue (Leachate Loadout and Access Control Facility)

- Debt Balance @ 12/31/23: \$6,445,000
- Annual Debt Service, Interest & Principal: \$500,019
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/23: \$276,418. Monthly deposit to 2015 Debt Service Sinking Fund: \$42,000
- **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/23: \$251,269. No monthly deposits or annual withdrawals are made.

### 2) Army Sewerline

#### a) Army Sewerline Pipeline Rehabilitation

- Debt Balance @ 12/31/23: \$2,274,427
- Maximum principal amount of short-term loan from CBNA is \$11,000,000. Draws are made monthly based on funds spent.
- Interest only payments are being made monthly and principal and interest payments will commence in July 2024.
- Funding will be converted to long-term financing before the maturity date of September 1, 2025.

**3) Army Waterline**

a) Army Waterline Pipeline Replacement

- Debt Balance @ 12/31/23: \$10,648,474
- Maximum principal amount of short-term loan from EFC is \$12,485,774. Draws are made monthly based on funds spent.
- Interest only payments are being made bi-annually. Principal payments are required to commence after construction is completed.
- The Authority has requested that EFC allow for principal payments to commence in April 2024 in order to start paying down the loan. Approval is pending.
- Once construction is finalized, long-term financing will be obtained through EFC. Awarded grant funds of \$5M will be applied to the principal at that time.

**4) Regional Waterline**

a) United States Department of Agriculture

- Debt Balance @ 12/31/23: \$881,331
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4<sup>th</sup> Filter

- Debt Balance @ 12/31/23: \$556,281
- Annual Debt Service, Interest & Principal: \$28,392
- Maturity Date: 3/1/49

**5) Regional Development**

a) Housing Trust Fund:

- Debt Balance @ 12/31/23: \$600,000
- Annual Debt Service: \$6,000 (Interest Only, 1%)
- Maturity Date: 12/31/38. Payable upon loan repayment from ultimate recipient.

**6) Administrative**

a) NYS Loan (Original State Investment in Authority)

- Debt Balance @ 12/31/23: \$814,000
- Annual Debt Service: \$50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/40



**7) Telecommunications**

a) Letter of Credit - National Telecommunications and Information Administration (NTIA) Grant

- Debt Balance @ 12/31/23: \$0
- Letter of Credit (LOC) issued 12/20/23 by PNC Bank in the amount of \$3,636,938.
- Pursuant to Resolution 2022-09-71, the Authority submitted a grant application in the amount of \$14,547,750 to NTIA to support a \$24,450,000 project to expand the middle mile communications infrastructure. Based on the terms of the awarded grant and per resolution 2023-09-71, the Authority obtained an irrevocable standby letter of credit in the amount of no less than 25% of the grant award amount.
- No funds will be drawn on this LOC by NTIA or NIST unless there are debt recovery funds owed from the grant program fund.

## ACTIVE CAPITAL BUDGET REVIEW

April 1, 2023 – December 31, 2023

Project Number	Project Description	Amount Authorized	Commitments	Costs Incurred	Balance	Status	Funding Source
10030	Network Access Control (NAC) FYE21	\$60,000.00	\$0.00	\$38,605.00	\$21,395.00	Closed	Operating Investments
10032	Voice Upgrade	\$50,000.00	\$0.00	\$47,554.60	\$2,445.40	Active	Operating Investments
10033	Fleet Vehicles FYE23	\$271,811.50	\$0.00	\$269,658.36	\$2,153.14	Closed	Operating Investments
10034	Fleet Vehicles FYE24	\$464,542.00	\$0.00	\$411,042.50	\$53,499.50	Active	Operating Investments
10035	ERP System Replacement FYE24	\$500,000.00	\$0.00	\$0.00	\$500,000.00	Active	Operating Investments
<b>DANC Administration Total:</b>		<b>\$1,346,353.50</b>	<b>\$0.00</b>	<b>\$766,860.46</b>	<b>\$579,493.04</b>		
20156	Main Pump Station Upgrades	\$595,000.00	\$29,866.66	\$561,258.54	\$3,874.80	Active	Capital Reserve
20188	O&M Building Roof Assess & Replace	\$700,000.00	\$64,141.77	\$605,823.51	\$30,034.72	Active	Replacement
20190	LFG Wellfield Expansion Project	\$300,000.00	\$0.00	\$281,057.33	\$18,942.67	Closed	Landfill Gas Reserve
20196	Leachate Tank Trailer FYE23	\$205,000.00	\$159,150.00	\$0.00	\$45,850.00	Active	Replacement
20197	Leachate Truck Tractor FYE23	\$170,000.00	\$154,261.38	\$0.00	\$15,738.62	Active	Replacement
20199	Service Truck FYE23	\$174,000.00	\$93,710.00	\$71,660.00	\$8,630.00	Active	Replacement
20201	O&M Stormwater Improvements FYE23	\$200,000.00	\$0.00	\$80,851.11	\$119,148.89	Closed	Replacement
20202	O&M Building Modifications - Access Control Facility FYE23	\$300,000.00	\$49,397.15	\$144,796.85	\$105,806.00	Active	Replacement
20203	Monitoring Well Decommissioning FYE23	\$231,000.00	\$0.00	\$213,518.75	\$17,481.25	Closed	Replacement
20204	Natural Resource Management Improvements FYE23	\$110,000.00	\$0.00	\$70,531.00	\$39,469.00	Active	Replacement
20205	Closure V Phases 1 and 2 FYE23	\$2,327,000.00	\$10,750.00	\$38,450.00	\$2,277,800.00	Active	Closure
20206	Maintenance Shop Upgrade FYE23	\$587,000.00	\$172,709.76	\$148,306.55	\$265,983.69	Active	Replacement
20207	Hydraulic Excavator FYE24	\$599,600.00	\$0.00	\$416,115.25	\$183,484.75	Closed	Replacement
20208	Mower-Snow Blower Replacement FYE24	\$17,930.00	\$0.00	\$14,288.38	\$3,641.62	Closed	Replacement
20209	Backhoe Loader FYE24	\$220,000.00	\$0.00	\$219,531.82	\$468.18	Closed	Replacement
20210	Access Control Upgrade FYE24	\$68,000.00	\$33,303.50	\$33,303.50	\$1,393.00	Active	Replacement
20211	Site Development C14-20 FYE24	\$250,000.00	\$0.00	\$219,405.50	\$30,594.50	Active	Replacement
20212	South Exp Landfill Gas Phase 1&2 Tie In Main Flare Cons FY24	\$990,000.00	\$885,696.42	\$64,785.58	\$39,518.00	Active	Landfill Gas Reserve
20213	Natural Resource Management Improvements FYE24	\$70,000.00	\$5,699.00	\$59,236.00	\$5,065.00	Active	Replacement
<b>DANC Materials Management Total:</b>		<b>\$8,114,530.00</b>	<b>\$1,658,685.64</b>	<b>\$3,242,919.67</b>	<b>\$3,212,924.69</b>		
30662	Avangrid Dark Fiber FYE21	\$2,468,350.00	\$1,534,401.59	\$455,932.49	\$478,015.92	Active	Replacement
30663	Town Tupper Lake - N. Border Regional Comm.	\$250,000.00	\$0.00	\$249,988.79	\$11.21	Closed	Replacement
30666	Ethernet Enhancements FYE22	\$100,000.00	\$0.00	\$98,769.82	\$1,230.18	Closed	Replacement
30673	DWDM Upgrade FYE23	\$120,000.00	\$0.00	\$120,000.00	\$0.00	Closed	Replacement
30674	Customer Network Construction FYE23	\$250,000.00	\$0.00	\$237,769.94	\$12,230.06	Closed	Replacement
30676	Ethernet Core Network Upgrade FYE23	\$150,000.00	\$0.00	\$133,137.81	\$16,862.19	Closed	Replacement
30677	Wireless Tower Service FYE23	\$470,000.00	\$10,035.00	\$456,441.06	\$3,523.94	Active	Replacement
30681	I87 Fiber Construction FYE23	\$398,000.00	\$145,268.20	\$6,709.52	\$246,022.28	Active	Replacement
30683	NYP&A-Diana and Pitcairn Fiber to the Premise	\$2,297,088.00	\$51,566.23	\$1,974,895.82	\$270,625.95	Active	Capital Reserve
30684	Fiber Procurement FYE23	\$230,000.00	\$0.00	\$132,643.79	\$97,356.21	Closed	Capital Reserve
30685	DWDM Upgrade FYE24	\$300,000.00	\$10,052.59	\$288,578.57	\$1,368.84	Active	Replacement
30686	Customer Network Construction FYE24	\$350,000.00	\$156,014.43	\$147,368.68	\$46,616.89	Active	Replacement
30687	Ethernet Core Equipment FYE24	\$300,000.00	\$92,593.57	\$107,848.81	\$99,557.62	Active	Replacement
30688	Wireless Tower Service FYE24	\$450,000.00	\$214,199.26	\$152,674.48	\$83,126.26	Active	Replacement
30689	Central Office Enhancements FYE24	\$140,000.00	\$0.00	\$46,269.54	\$93,730.46	Active	Replacement
30690	Fiber Augments FYE24	\$225,000.00	\$0.00	\$0.00	\$225,000.00	Active	Replacement
30691	DOT Road Projects FYE24	\$100,000.00	\$0.00	\$59,982.33	\$40,017.67	Active	Replacement
30692	Ciena MCP FYE24	\$60,000.00	\$0.00	\$59,742.77	\$257.23	Closed	Replacement
30693	National Grid Middle Mile	\$24,450,000.00	\$140,183.85	\$345,444.76	\$23,964,371.39	Active	Revenue
<b>DANC Open Access Telecom Network Total:</b>		<b>\$33,108,438.00</b>	<b>\$2,354,314.72</b>	<b>\$5,074,198.98</b>	<b>\$25,679,924.30</b>		
41063	WPS Building Modifications FYE23	\$422,000.00	\$12,501.02	\$409,212.75	\$286.23	Active	Revenue
41064	WPS Pumps, Flow Meter, and Controls Upgrade FYE23	\$263,000.00	\$132,615.75	\$58,420.86	\$71,963.39	Active	Revenue
41065	Army Sewer Pipeline Rehabilitation FYE23	\$10,000,000.00	\$5,080,580.46	\$2,274,426.73	\$2,644,992.81	Active	DEBT
<b>DANC Army Sewer Line Total:</b>		<b>\$10,685,000.00</b>	<b>\$5,225,697.23</b>	<b>\$2,742,060.34</b>	<b>\$2,717,242.43</b>		
42041	AWL Pipeline Replacement	\$13,000,000.00	\$1,251,636.94	\$10,962,176.19	\$786,186.87	Active	DEBT
42042	BPS 2 Antenna Upgrade FYE23	\$140,000.00	\$37,059.66	\$100,611.98	\$2,328.36	Active	Revenue
<b>DANC Army Water Line Total:</b>		<b>\$13,140,000.00</b>	<b>\$1,288,696.60</b>	<b>\$11,062,788.17</b>	<b>\$788,515.23</b>		
43113	Bridge Crossing Inspections FYE24	\$20,000.00	\$0.00	\$14,360.00	\$5,640.00	Active	Capital Reserve
<b>DANC Regional Water Line Total:</b>		<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$14,360.00</b>	<b>\$5,640.00</b>		
<b>Grand Totals:</b>		<b>\$66,414,321.50</b>	<b>\$10,527,394.19</b>	<b>\$22,903,187.62</b>	<b>\$32,983,739.69</b>		

## MUNICIPAL PARTNER CONTRACTS

Customer	Services							TOTAL
	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development	
Jefferson County	8	13	15	6	16	2	4	64
Lewis County	2	1	5	4	7	0	2	21
St. Lawrence County	7	8	19	6	16	2	11	69
Oswego County	0	0	0	0	3	0	0	3
Franklin County	0	0	15	0	5	2	3	25
Hamilton County	0	0	0	0	1	0	0	1
Essex County	0	0	0	0	1	0	0	1
Warren County	0	0	0	0	1	0	0	1
<b>TOTAL</b>	<b>17</b>	<b>22</b>	<b>54</b>	<b>16</b>	<b>50</b>	<b>6</b>	<b>20</b>	<b>185</b>

## MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
<b>Jefferson County</b>							
Town of Adams					1		
Village of Adams					1		
Town of Alexandria			2		1		
Village of Alexandria Bay			2		1		
Village of Antwerp				2	1		
Town of Brownville					1		
Town of Cape Vincent					1		
Village of Cape Vincent					1		
Village of Carthage & West Carthage		1				1	
Town of Champion	2	1					
Village of Chaumont					1		
Clayton Improvement Association			1				
Town of Clayton					1		
Village of Clayton			5			1	
Town of Ellisburg (Village of Ellisburg shares)					1		
Fort Drum							1
Village of Glen Park					1		
Town of Henderson			1				
Jefferson County							3
Jefferson County Highway		1					
Town of LeRay	1	3		2			
Town of Lyme					1		
Town of Pamela	1	1	1				
Village of Philadelphia					1		
Route 3 Sewer Board		1					
Town of Rodman					1		
Town of Rutland	1		1				
Village of Richville			1				
Village of Sackets Harbor	1	1		1			
Village of Theresa			1				
Town of Wilna	1	1		1			
US Customs		1					
Westelcom					1		
Thousand Islands Bridge Authority	1	2					
<b>Total Jefferson County</b>	<b>8</b>	<b>13</b>	<b>15</b>	<b>6</b>	<b>16</b>	<b>2</b>	<b>4</b>

## MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
<b>St. Lawrence County</b>							
St Lawrence County IDA			1				1
Town of Canton					1		1
Village of Canton					1		
Town of Clifton		1	1				
Town of Colton					1		
Town of Dekalb	1	1	1	1			
Town of Edwards	1	1	2				
Town of Fine					1		
Town of Gouverneur	1	1					2
Village of Gouverneur					1		
Village of Hammond		1					
Town of Hermon					1		
Village of Heuvelton	1	1	3	2			
Town of Lisbon	1	1					
Town of Louisville			3		1		
Town of Madrid					1		
Town of Massena			1		1		
Village of Massena					1		1
Town of Morristown	1	1	1				
NCA							1
NCEDF							1
Town of Norfolk					1		
Ogdensburg Bridge & Port Authority			1				
City of Ogdensburg			3	2		2	1
Town of Parishville	1						
Town of Potsdam					1		
Village of Potsdam			1	1	1		1
Village of Rensselaer Falls					1		
Town of Stockholm (Town of Brasher shares)					1		
St Lawrence County					1		2
Village of Waddington			1				
<b>Total St. Lawrence County</b>	<b>7</b>	<b>8</b>	<b>19</b>	<b>6</b>	<b>16</b>	<b>2</b>	<b>11</b>

## MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
<b>Lewis County</b>							
Lewis County					1		
Lewis County IDA							1
Town of Diana	1		3				
Village of Castorland	1	1					
Village of Lowville					1		
Village of Lyons Falls				2	1		
Town of Martinsburg				1			
Village of Port Leyden				1	1		
Village of Turin					1		
Town of Watson					1		
Lewis County			2		1		1
<b>Total Lewis County</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>7</b>	<b>0</b>	<b>2</b>
<b>Oswego County</b>							
Village of Lacona (Village of Sandy Creek shares)					1		
Town of Sandy Creek					1		
Town of Richland					1		
<b>Total Oswego County</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>Franklin County</b>							
ANCA			1				
Franklin County					1		1
Franklin County IDA							1
Paul Smith's College			2				
Town of Harrietstown					1		
Village of Chateaugay			1				
Town of Malone					1		
Village of Malone			2			2	
Village of Tupper Lake			3		1		1
Town of Tupper Lake			4		1		
Historic Saranac Lake			2				
<b>Total Franklin County</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>3</b>
<b>Hamilton County</b>							
Town of Long Lake					1		
<b>Total Hamilton County</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Essex County</b>							
Essex County					1		
<b>Total Essex County</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Warren County</b>							
Lake Champlain Lake George Regional Planning Board					1		
<b>Total Warren County</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

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<b>Date</b>	<b>Activity</b>
2-8-2024	Finance Committee Review of Preliminary Budget Finance Recommends Final Budget
2-22-2024	Board Adopts Final Budget



## BUDGET RISK ASSESSMENT

Public Authorities are required to provide information regarding their budget and financial planning to the Office of the State Comptroller pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2. The data is collected in the OSC Budget Request (Part 203) tab in the Public Authorities Reporting Information System (PARIS), posted on the Authority's website, [www.danc.org](http://www.danc.org).

Pursuant to Section 203.6, the following is a self-assessment of budgetary risk.

### **1. Cyber Security – Medium to High Risk**

The instances of cyber-attacks, hacking, ransomware, and other attempts to invade our electronic network are ongoing and never ending. There has been a dramatic increase in hostile nation-state sponsored hacking activities. Cyberattacks are increasing as the potential for monetary reward grows. Costs associated with cybercrime include damage and destruction of data, stolen money, lost productivity, theft of intellectual property, theft of personal and financial data, post-attack disruption of business activities, forensic investigation, restoration and deletion of hacked data systems and reputational harm. On each occasion, when a new threat is met, there will be an effort to implement a solution.

Given the Authority's dependence upon electronics and technology, cyber security will continue to be a high priority.

### **2. Retaining and Recruiting Qualified Staff – Medium to High Risk**

Retaining and recruiting staff has been challenging. The Authority currently has two vacant positions and anticipates additional retirements in the next three years. The Authority has filled an unprecedented 31 positions in 2023 and 21 in 2022. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Additionally, with the advancement of telecommuting, employees that want to remain in the North Country now have employment opportunities with firms located outside of New York State.

To retain, recruit and advance qualified staff, the Authority must continue to evaluate employee total compensation packages to ensure we are a competitive employer. Beyond total compensation, we must create a business culture that promotes work/life balance and a work environment that is desired by current and future employees.

### **3. Army Water Line - Disinfection Byproducts – Medium to High Risk**

The Authority received an Administrative Order from the U.S. Environmental Protection Agency on March 30, 2022 on its Army Water Line for failure to comply with the requirements of the Stage 2 Disinfectants and Disinfection Byproducts Rule by exceeding the maximum contaminant level for haloacetic acids. The Authority has been proactive

in its efforts to address disinfection byproducts by installing an aeration system at Booster Pump Station 2, which helped to minimize total trihalomethanes. However, the Authority purchases its treated water from the City of Watertown, which is sourced from the Black River. As a purchaser of water from another local government the Authority has no control over the treatment effectiveness of its supplier. Since the Army Water Line is a separate public water system, it is regulated independently and the Authority is contractually required to ensure that the water it provides to its customers, which includes Fort Drum, and the Towns of Pamelia, Champion and LeRay, meets regulatory limits according to the Safe Drinking Water Act. The Authority has developed a corrective action plan, which has been accepted by the U.S. EPA. The corrective action plan includes continuing to work with the City of Watertown to implement capital improvements at its treatment plant that will reduce disinfection byproducts and address the root cause of the violations. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.

#### **4. Changing Telecommunication Industry – Medium Risk**

The telecommunications industry continues to evolve and the pace of change is accelerating. Recent industry trends have included mergers and consolidations. The mergers have led to fewer but larger competitors operating in the upstate New York market. To maintain and retain the Authority's competitive market share will warrant continued investment in our telecommunications network.

Customer billings peaked in 2020 and have been relatively flat for the past five years. Circuit revenue has actually decreased over that time but has been offset by dark fiber revenue, for a net result of zero revenue growth. This is good for customers (most of the lack of growth is due to lower priced circuits) but will require strategic management to identify additional opportunities for sales and reduced expenses in the future.

#### **5. Regional Water Line – Disinfection Byproducts – Low Risk**

The Regional Water Line consists of a 22 mile transmission main that serves multiple municipalities in western Jefferson County. The Authority purchases treated water from the Village of Cape Vincent, which comes from Lake Ontario. As a surface water supply, Lake Ontario is lower in disinfection byproducts than some other surface water bodies, but it is higher than groundwater supplies. Given the length of the Regional Water Line and the relatively low demand for water along the line, water age can be high. Water age is a primary factor that contributes to high disinfection byproduct levels. While disinfection byproducts have not exceeded the Maximum Contaminant Level (MCL) in recent years, the potential exists that conditions could change, which could increase MCL levels. Changing conditions that could increase MCL levels include decreased water demand, changing source water quality, or treatment effectiveness. As a wholesale supplier and transporter, the Authority has little control over these factors. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.

## REVISIONS AND RECONCILIATIONS

Public Authorities are required to provide information regarding their budget and financial planning. Pursuant to Section 206(e) and (f), the following is a review of significant revisions and reconciliations:

➤ **Resolution No. 2023-05-38 – Telecommunications**

**CAPITAL BUDGET AMENDMENT – New York Power Authority Fiber to the Premise**

The Authority amended the Telecommunications Division Capital Budget to increase the budget from \$1,900,000 to \$2,297,088, to be funded from Telecom Capital Reserves and reimbursed by the New York State Power Authority

➤ **Resolution No. 2023-06-53 – Materials Management**

**CAPITAL BUDGET AMENDMENT – Equipment Replacement**

The Authority amended the Materials Management Division Capital Budget for a Service Truck to increase the budget from \$85,000 to \$174,000 and decrease the Hydraulic Excavator from \$688,600 to \$599,600. This increase was necessary due to supply chain issues and a service truck meeting the Authority's specifications could not be located.

➤ **Resolution No. 2023-06-54 – Water Quality**

**OPERATING BUDGET AMENDMENT – Pipeline Maintenance**

The Authority amended the Regional Water Line Operating Budget by increasing the line item for Pipeline Maintenance from \$20,000 to \$34,155 following a water main break in the Town of Lyme. The additional expenditures for Pipeline Maintenance were funded from the Regional Waterline Reserves.

➤ **Resolution No. 2023-07-57 – Water Quality**

**OPERATING BUDGET AMENDMENT – Building Modification Project**

The Authority amended the Operating Budget of the Water Quality Division due to the requested expansion of the contract from the Villages of Carthage and West Carthage, and this resulted in a revenue increase of \$169,367 and a contract expense increase of \$157,875.

➤ **Resolution No. 2023-07-58 - Administrative**

**CAPITAL BUDGET AMENDMENT – Vehicle Replacement**

The Authority amended the Administrative Capital Budget for Fleet Vehicles by increasing the budget from \$324,042 to \$419,042. Two additional staff were hired to support the Villages of Carthage and West Carthage, requiring two additional trucks.

➤ **Resolution No. 2023-08-65 – Telecommunications**

**CAPITAL BUDGET AMENDMENT – DOT Road Projects**

The Authority amended Telecommunications Division Capital Budget for DOT Road Projects (30691) to increase the budget from \$48,000 to \$100,000, and decrease the I87 Fiber Construction Project (30681) from \$450,000 to \$398,000. These amendments were made to cover the cost of construction for a new bridge on Route 28 near the Town of Raquette Lake when the anticipated costs came back higher than originally projected.

➤ **Resolution No. 2023-09-67 – Administrative**

**CAPITAL BUDGET AMENDMENT – Vehicle Replacement**

The Authority amended the Administrative Division Capital Budget for Fleet Vehicles due to a vehicle accident resulting in the total loss of the vehicle. The replacement cost of \$45,337.50 were paid for through insurance proceeds of \$36,670 and Administrative Reserves of \$8,830.

➤ **Resolution No. 2023-09-68 – Materials Management**

**CAPITAL PROJECT BUDGET AMENDMENT – Southern Expansion Landfill Gas Phase 1 – 2 Tie In**

The Authority amended the Materials Management Division Capital Budget for the Southern Expansion Landfill Gas Phase 1 and Phase 2 Tie In to increase the budget from \$600,000 to \$990,000 by using funds from the Landfill Gas Reserve. Following an evaluation of the project, it was determined that additional gas wells were needed to optimize the network.

➤ **Resolution No. 2023-09-69 – Materials Management**

**OPERATING BUDGET AMENDMENT – Other Tools, Equipment, and Operation & Maintenance**

The Authority amended the Materials Management Facility Operating Budget by increasing GL 5770 (Other Tools and Equipment) from \$5,000 to \$73,000. Historically this line has supplemented personally owned/supplied tools. Following a thorough review of this process, it was determined to be in the best interest of the Authority to supply employees with Authority owned tools to perform their job functions.

➤ **Resolution No. 2023-09-72 – Water Quality**

**OPERATING BUDGET AMENDMENT – Authority Owned Tools**

The Authority amended the Water Quality Operating Budget to increase GL 5706 (Shop Tools) by \$63,000 following a review of the tool assignment process where it was determined to be in the best interest of the Authority to supply employees with Authority owned tools to perform job functions. A quote was obtained using contract pricing through a competitive procurement for a total of \$63,000.

➤ **Resolution No. 2023-12-84 – Administration**

**CAPITAL PROJECT BUDGET AMENDMENT – Enterprise Resource Planning System Replacement**

The Authority amended the Administrative Capital Budget to establish a new capital project for the replacement of our Enterprise Resource Planning (ERP) System in the

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amount of \$500,000, to be funded from Administrative Reserves. The ERP System is critical to Authority operations.

➤ **Resolution No. 2023-12-85 – Materials Management**

**OPERATING BUDGET AMENDMENT – Mattress Recycling**

The Authority amended the Materials Management Facility Operating Budget by increasing the line item for mattress recycling from \$300,000 to \$426,000 to be funded through utilization of the tip fee stabilization reserve. A more feasible option for mattress recycling was anticipated to be available by December 2023, but was not available.

➤ **Resolution No. 2023-12-86 - Telecommunications**

**CAPITAL BUDGET AMENDMENT – Wireless Tower Service**

The Authority amended the Telecom Capital Budget for Wireless Tower Service by increasing the budget from \$300,000 to \$450,000 due to the existing wireless service providers having requested an increase in bandwidth to 91 cell towers. This increase also required the purchase and installation of additional equipment, resulting in an unanticipated cost increase.

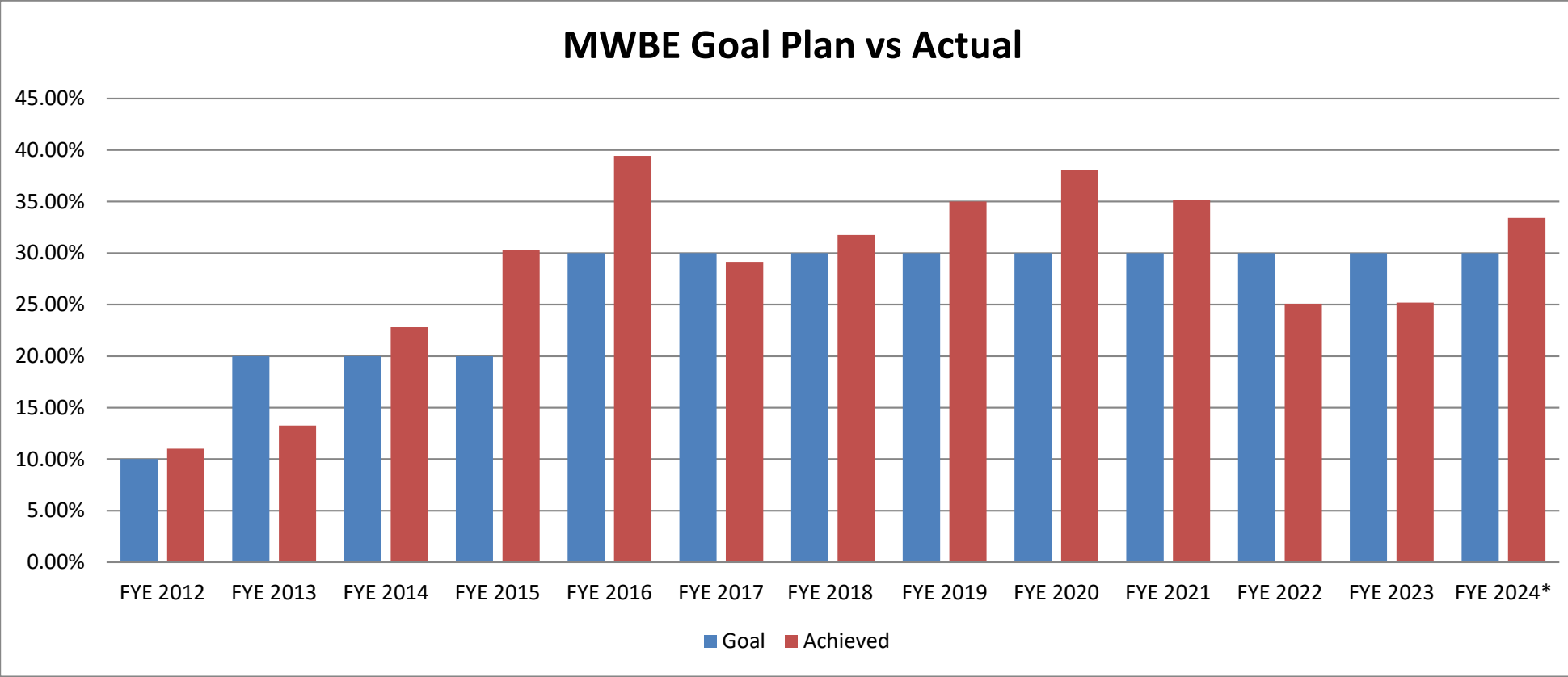
➤ **Resolution No. 2023-12-90 – Water Quality**

**OPERATING BUDGET AMENDMENT – Army Sewer Line**

The Authority amended the Army Sewer Line Operating Budget for Chemicals with an increase of \$50,309.40 due to an 81% increase in cost because of a widespread shortage of sodium hypochlorite. The additional expense was offset by increasing customer billings by the same amount.

	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024*
Goal	10.00%	20.00%	20.00%	20.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
Achieved	11.03%	13.27%	22.82%	30.28%	39.43%	29.16%	31.75%	35.02%	38.08%	35.15%	25.10%	25.20%	33.41%

\*Q1-Q3 only



# MWBE Quarterly Breakdown

## MWBE Quarterly Breakdown

FYE	% Annual Eligible Spend by Quarter	Eligible Spend	MWBE	% MWBE	MBE	\$ MBE	MBE % of Eligible Spend	WBE	\$ WBE	WBE % of Eligible Spend	MWBE Count	\$ MWBE
2024												
Q1	31.13%	5,781,310.43	3,062,574.60	52.97%	5	56,788.87	0.98%	13	3,005,705.73	51.99%	18	3,062,494.60
Q2	32.96%	6,121,386.76	1,747,409.62	28.55%	4	207,557.33	3.39%	14	1,539,852.29	25.16%	18	1,747,409.62
Q3	35.91%	6,670,101.44	1,395,292.90	20.92%	3	31,277.99	0.47%	16	1,364,014.91	20.45%	19	1,395,292.90
Q4	0.00%	-	-	#DIV/0!		-	#DIV/0!		-	#DIV/0!		-
		18,572,798.63	6,205,277.12	33.41%		295,624.19	1.59%		5,909,572.93	31.82%		6,205,197.12
xx different vendors in total												
2023												
Q1	22.53%	1,197,719.99	144,582.70	12.07%	4	8,668.28	0.72%	11	135,914.32	11.35%	15	144,582.60
Q2	22.82%	1,212,641.31	441,374.47	36.40%	3	27,264.40	2.25%	12	414,110.07	34.15%	15	441,374.47
Q3	27.46%	1,459,739.05	464,158.70	31.80%	4	14,806.66	1.01%	12	449,352.04	30.78%	16	464,158.70
Q4	27.19%	1,444,954.24	289,219.20	20.02%	6	129,561.08	8.97%	8	159,658.12	11.05%	14	289,219.20
		5,315,054.59	1,339,335.07	25.20%		180,300.42	3.39%		1,159,034.55	21.81%		1,339,334.97
26 different vendors in total												
2022												
Q1	24.11%	1,673,169.87	133,112.53	7.96%	4	64,892.81	3.88%	6	68,219.72	4.08%	10	133,112.53
Q2	38.75%	2,689,252.46	1,047,163.88	38.94%	4	188,395.93	7.01%	13	858,767.95	31.93%	17	1,047,163.88
Q3	21.72%	1,507,510.89	272,408.72	18.07%	4	97,402.33	6.46%	15	175,006.39	11.61%	19	272,408.72
Q4	15.42%	1,069,920.64	289,235.24	27.03%	4	132,370.36	12.37%	7	156,864.88	14.66%	11	289,235.24
		6,939,853.86	1,741,920.37	25.10%		483,061.43	6.96%		1,258,858.94	18.14%		1,741,920.37
30 different vendors in total												
2021												
Q1	20.03%	4,028,312.26	1,095,198.61	27.19%	3	953,740.02	23.68%	13	141,458.59	3.51%	16	1,095,198.61
Q2	39.42%	7,928,789.57	2,440,168.90	30.78%	5	1,108,833.37	13.98%	16	1,331,335.53	16.79%	21	2,440,168.90
Q3	34.57%	6,954,355.26	3,181,760.19	45.75%	7	812,008.25	11.68%	18	2,369,751.94	34.08%	25	3,181,760.19
Q4	5.99%	1,203,917.37	352,592.14	29.29%	4	165,947.92	13.78%	9	186,644.22	15.50%	14	352,592.14
		20,115,374.46	7,069,719.84	35.15%		3,040,529.56	15.12%		4,029,190.28	20.03%		7,069,719.84
34 different vendors in total												
2020												
Q1	16.37%	1,858,453.28	491,405.56	26.44%	6	366,993.95	19.75%	12	124,411.61	6.69%	18	491,405.56
Q2	47.06%	5,344,427.06	2,665,013.84	49.87%	6	319,954.07	5.99%	17	2,345,059.77	43.88%	23	2,665,013.84
Q3	26.86%	3,050,413.27	722,742.60	23.69%	4	95,914.17	3.14%	15	626,828.43	20.55%	19	722,742.60
Q4	9.71%	1,102,886.05	444,710.08	40.32%	4	160,378.61	14.54%		284,331.47	25.78%	14	444,710.08
		11,356,179.66	4,323,872.08	38.08%		943,240.80	8.31%		3,380,631.28	29.77%		4,323,872.08
31 different vendors in total												
2019												
Q1	15.01%	1,210,497.05	523,553.82	43.25%	4	297,192.48	24.55%	16	226,361.34	18.70%	20	523,553.82
Q2	34.02%	2,743,756.13	1,166,164.85	42.50%	4	304,651.35	11.10%	16	861,513.50	31.40%	20	1,166,164.85
Q3	36.77%	2,965,995.92	638,328.45	21.52%	5	84,189.97	2.84%	14	554,138.48	18.68%	19	638,328.45
Q4	14.21%	1,146,043.57	496,578.66	43.33%	4	192,009.12	16.75%	17	304,569.54	26.58%	21	496,578.66
		8,066,292.67	2,824,625.78	35.02%		878,042.92	10.89%		1,946,582.86	24.13%		2,824,625.78
35 different vendors in total												



## APPENDIX VII

Authority Staff  
As of 02/26/2024

Last Name	First Name	Division	Job Title
Marra	Angela	Administration	Executive Assistant
Farone	Carl	Administration	Executive Director
Tuttle	Carrie	Administration	Chief Operating Officer
Alteri	Christine	Administration	Human Resources Specialist
Caccavo	Dawn	Administration	Comptroller
Kruk	Eric	Administration	IT Technician
Belt	Erica	Administration	Deputy Comptroller
Staples	Jennifer	Administration	Chief Financial Officer
Davis	Jennifer	Administration	Administrative Coordinator
Marr	Laurie	Administration	Director of Public Affairs and Communications
Moulton	Nicholas	Administration	IT Application Analyst
Rondeau, Jr.	Paul	Administration	Accountant I
Rybka-Lagattuta	Regina	Administration	Director of Human Resources
Davis	Robin	Administration	Procurement Coordinator
Brown	Sonja	Administration	Accounting Associate
Bohmer	Stephen	Administration	Director of Information Technology
Cumoletti	Tonya	Administration	Administrative Associate - ADMIN
White	Cheyenne	Engineering	GIS Intern
Merrill	Daniel	Engineering	Controls Engineer II
McBath	Emily	Engineering	Project Engineer
Jacques	Jacob	Engineering	Project Engineer
Schell	Jonathan	Engineering	GIS Analyst
Newtown	Joshua	Engineering	Controls Engineer
Tremper	Kari	Engineering	Project Engineer
Madhavan	Sreya	Engineering	GIS Intern
Friant	Taylor	Engineering	Project Engineer
Haynes	Thomas	Engineering	Director of Engineering
Salo	Warren	Engineering	GIS Supervisor
Millard	Benjamin	Materials Management	MMF Maintenance Technician
LaRock	Brian	Materials Management	MMF Maintenance Technician
Wohnsiedler	Brian	Materials Management	Landfill Superintendent
Bush	Brianne	Materials Management	Customer Service Coordinator
Sullivan	Christopher	Materials Management	MMF - Equipment Operator CDL-B
O'Connor	Christopher	Materials Management	MMF - Equipment Operator CDL-B
Carr	Connor	Materials Management	MMF Maintenance Technician Assistant
Brenon	Corey	Materials Management	MMF - Equipment Operator CDL-B
Kacuba	Denise	Materials Management	MMF - Equipment Operator CDL-A
Rabetoy	Holly	Materials Management	Administrative Associate - MMF
Widrick	Howard	Materials Management	MMF - Equipment Operator CDL-A
Akins	Jason	Materials Management	Environmental Specialist
Phelps	John	Materials Management	Recycling Coordinator
Crary	John	Materials Management	Environmental Health & Safety Manager
Doyle	Joshua	Materials Management	MMF - Equipment Operator CDL-A
Tibbetts	Leonard	Materials Management	Safety & Environmental Technician I
Tyo	Mark	Materials Management	MMF - Equipment Operator CDL-A
Blackwell	Michael	Materials Management	MMF Lead Maintenance Technician
Breyette	Michael	Materials Management	MMF - Equipment Operator CDL-A
Phinney	Monty	Materials Management	Environmental Specialist
Thornton	Robert	Materials Management	Director of Materials Management
Tamblin	Stuart	Materials Management	Assistant Landfill Superintendent
Siver	Matthew	Regional Development	Project Development Specialist
Taylor	Matthew	Regional Development	Senior Project Development Specialist
Capone	Michelle	Regional Development	Director of Regional Development
Falkowsky	Aaron	Telecommunications	Outside Plant Engineer
Cerrone	Anthony	Telecommunications	Telecom Business Development Manager
Shue	Daniel	Telecommunications	Network Technician
Wolf	David	Telecommunications	Director of Telecommunications
Ackley	Erin	Telecommunications	Administrative Specialist - TELECOM
LeClair	Jacqueline	Telecommunications	Assistant Director of Telecom
LaFontaine	John	Telecommunications	Outside Plant Engineer

Authority Staff  
As of 02/26/2024

Borte	Mark	Telecommunications	Telecom Chief Technology Officer
Chereshnoski	Mary	Telecommunications	Administrative Specialist - TELECOM
Thomas	Nicklaus	Telecommunications	Outside Plant Engineer
Durantini	Robert	Telecommunications	Director of Outside Plant Engineering & Construction
Smithers	Stephen	Telecommunications	Director of Network Engineering
Duffany	Thomas	Telecommunications	Outside Plant Engineer
Buckley	Timothy	Telecommunications	Optical Network Engineer
Field	Timothy	Telecommunications	Director of Network Management and Security
Sprague	Travis	Telecommunications	Network Engineer
Bishop	Andrew	Water Quality	Water Quality Coordinator
Goodrich	Anthony	Water Quality	Water Quality Technician
Crandall	Ashley	Water Quality	Water Quality Technician
Scott	Brandon	Water Quality	Water Quality Technician
Nutting	Brian	Water Quality	Director of Water Quality Management
Ward	Brock	Water Quality	Water Quality Technician
Fout	Christian	Water Quality	Assistant Director of Water Quality Management
Sheldon	Corey	Water Quality	Water Quality Senior Operator
Perrault	Craig	Water Quality	Water Quality Operator
Rohe	David	Water Quality	Water Quality Supervisor - Management Services
Clark	David	Water Quality	Water Quality Technician
Mosher	Jeffrey	Water Quality	Water Quality Supervisor Trainee (Jefferson County)
Roux	Jerame	Water Quality	Water Quality Senior Operator
Freeman	Jordan	Water Quality	Water Quality Technician
Kizzer	Kenneth	Water Quality	Water Quality Technician
Farmer	Matthew	Water Quality	Water Quality Technician
Durant	Melissa	Water Quality	Administrative Specialist - WATER QUALITY
Marcum	Michael	Water Quality	Water Quality Operator
O'Dell	Neil	Water Quality	Water Quality Supervisor - Operations
Stevenson	Robert	Water Quality	Water Quality Supervisor II
Skiff	Ryan	Water Quality	Water Quality Technician
McConnell	Scott	Water Quality	Water Quality Senior Operator
Dulmage	Stephen	Water Quality	Water Quality Senior Operator
Fowler	Stephen	Water Quality	Water Quality Technician
Hunter	Thomas	Water Quality	Water Quality Technician
Thomas	Travis	Water Quality	Water Quality Technician

## APPENDIX VIII

[illegible]



Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of December 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
41	5924	LEGAL	Internal Transfer Modification	\$1,863.00	(\$21.00)	\$1,842.00		
41	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$11,560.25	\$21.00	\$11,581.25		
20	5062	THIRD PARTY TEMPORARY - O&M	Internal Transfer Modification	\$18,493.39	(\$400.00)	\$18,093.39		
20	5053	MISC EMPLOYEE COSTS	Internal Transfer Modification	\$1,500.00	\$400.00	\$1,900.00		
20	5810	SITE SUPPLIES	Internal Transfer Modification	\$30,000.00	\$2,000.00	\$32,000.00		
20	6901	CONTINGENCY	Internal Transfer Modification	\$15,000.00	(\$2,000.00)	\$13,000.00		
43	5815	CHEMICALS	Internal Transfer Modification	\$2,000.00	\$1,300.00	\$3,300.00		
43	5902	LAB FEES	Internal Transfer Modification	\$3,600.00	\$1,230.00	\$4,830.00		
43	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	\$8,232.59	(\$2,530.00)	\$5,702.59		
20	5062	THIRD PARTY TEMPORARY - O&M	Internal Transfer Modification	\$18,093.39	(\$5,000.00)	\$13,093.39		
20	5716	EQUIPMENT RENTAL	Internal Transfer Modification	\$11,490.00	(\$5,000.00)	\$6,490.00		
20	6901	CONTINGENCY	Internal Transfer Modification	\$13,000.00	(\$5,000.00)	\$8,000.00		
20	6008	CONTRACT HAULING	Internal Transfer Modification	\$12,000.00	(\$5,000.00)	\$7,000.00		
20	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$5,000.00	(\$500.00)	\$4,500.00		
20	6009	HOUSEHOLD HAZARDOUS WASTE	Internal Transfer Modification	\$120,480.00	\$20,500.00	\$140,980.00		
30	5712	PURCHASED MAINTENANCE & REPAIRS	Internal Transfer Modification	\$57,000.00	\$3,000.00	\$60,000.00		
30	5970	CONSULTING	Internal Transfer Modification	\$63,900.00	(\$3,000.00)	\$60,900.00		
20	5062	THIRD PARTY TEMPORARY - O&M	Internal Transfer Modification	\$13,093.39	(\$5,000.00)	\$8,093.39		
20	6901	CONTINGENCY	Internal Transfer Modification	\$8,000.00	(\$500.00)	\$7,500.00		
20	6009	HOUSEHOLD HAZARDOUS WASTE	Internal Transfer Modification	\$140,980.00	\$5,500.00	\$146,480.00		
						\$0.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated
41	4001	Customer Billings	Board Resolution	\$3,317,683.00	\$50,309.40	\$3,367,992.40	2023-12-90	12/14/2023
41	5815	Chemicals	Board Resolution	\$74,609.60	\$50,309.40	\$124,919.00	2023-12-90	12/14/2023
10	1440	Construction in Progress	Board Resolution	\$638,688.00	\$500,000.00	\$1,138,688.00	2023-12-84	12/14/2023
20	6018	Mattress Recycling - All Counties	Board Resolution	\$300,000.00	\$126,000.00	\$426,000.00	2023-12-85	12/14/2023
30	1440	Construction in Progress	Board Resolution	\$6,488,797.00	\$150,000.00	\$6,638,797.00	2023-12-86	12/14/2023





Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of October 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
10	5601	AUTO/LIGHT TRUCK REP. & MAINT.	Internal Transfer Modification	\$1,929.00	\$32.50	\$1,961.50		
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$7,400.00	(\$32.50)	\$7,367.50		
30	5133	EQUIPMENT MAINTENANCE CONTRACT	Internal Transfer Modification	\$289,594.00	(\$25,000.00)	\$264,594.00		
30	5836	POLE ATTACHMENT FEES	Internal Transfer Modification	\$291,717.00	\$25,000.00	\$316,717.00		
20	5970	CONSULTING	Internal Transfer Modification	\$45,064.50	\$1,655.00	\$46,719.50		
20	5924	LEGAL	Internal Transfer Modification	\$7,500.00	(\$1,655.00)	\$5,845.00		
53	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	\$550.00	\$1,000.00	\$1,550.00		
53	5206	EMPL. LODGING	Internal Transfer Modification	\$1,200.00	(\$600.00)	\$600.00		
53	5270	TRAVEL & MEETING EXPENSE	Internal Transfer Modification	\$750.00	(\$400.00)	\$350.00		
20	5120	DUES & SUBSCRIPTIONS	Internal Transfer Modification	\$3,000.00	(\$500.00)	\$2,500.00		
20	5053	MISC EMPLOYEE COSTS	Internal Transfer Modification	\$1,000.00	\$500.00	\$1,500.00		
10	6901	CONTINGENCY	Internal Transfer Modification	\$22,000.00	(\$1,000.00)	\$21,000.00		
10	5270	TRAVEL & MEETING EXPENSE	Internal Transfer Modification	\$3,270.00	\$1,000.00	\$4,270.00		
						\$0.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated

Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of September 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
10	5970	CONSULTING	Internal Transfer Modification	\$10,780.00	\$3,000.00	\$13,780.00		
10	6901	CONTINGENCY	Internal Transfer Modification	\$25,000.00	(\$3,000.00)	\$22,000.00		
20	5970	CONSULTING	Internal Transfer Modification	\$40,164.50	\$4,900.00	\$45,064.50		
20	5125	PROMOTIONAL MATERIALS - RRR	Internal Transfer Modification	\$20,335.50	(\$4,900.00)	\$15,435.50		
20	5716	EQUIPMENT RENTAL	Internal Transfer Modification	\$18,000.00	(\$1,510.00)	\$16,490.00		
20	5826	SEED & MULCH	Internal Transfer Modification	\$40,000.00	\$1,510.00	\$41,510.00		
41	5508	CLEANING SERVICES	Internal Transfer Modification	\$20,420.00	(\$2,000.00)	\$18,420.00		
41	5403	SAFETY EQUIPMENT & SUPPLIES	Internal Transfer Modification	\$6,971.25	(\$500.00)	\$6,471.25		
41	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$33,774.00	(\$3,300.00)	\$30,474.00		
41	5815	CHEMICALS	Internal Transfer Modification	\$60,000.00	\$8,000.00	\$68,000.00		
41	5924	LEGAL	Internal Transfer Modification	\$3,000.00	(\$500.00)	\$2,500.00		
41	5808	SITE MAINT & REPAIR	Internal Transfer Modification	\$25,000.00	(\$1,700.00)	\$23,300.00		
41	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$6,724.75	\$4,835.50	\$11,560.25		
41	5104	OFFICE SUPPLIES	Internal Transfer Modification	\$4,500.00	(\$400.00)	\$4,100.00		
41	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$30,474.00	(\$3,000.00)	\$27,474.00		
41	5924	LEGAL	Internal Transfer Modification	\$2,500.00	(\$200.00)	\$2,300.00		
41	5808	SITE MAINT & REPAIR	Internal Transfer Modification	\$23,300.00	(\$1,235.50)	\$22,064.50		
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
			Internal Transfer Modification		\$0.00			
						\$0.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated
10	1440	Construction in Progress	Board Resolution	\$593,188.00	\$45,500.00	\$638,688.00	2023-09-67	9/18/2023
20	5770	Other Tools, Equip, O&M Exp	Board Resolution	\$5,000.00	\$68,000.00	\$73,000.00	2023-09-69	9/28/2023
41	5706	Shop Tools	Board Resolution	\$8,304.00	\$16,413.00	\$24,717.00	2023-09-72	9/28/2023
41	4001	Customer Billings	Board Resolution	\$3,301,270.00	\$16,413.00	\$3,317,683.00	2023-09-72	9/28/2023
42	5706	Shop Tools	Board Resolution	\$5,000.00	\$11,418.00	\$16,418.00	2023-09-72	9/28/2023
42	4001	Customer Billings	Board Resolution	\$2,136,477.00	\$11,418.00	\$2,147,895.00	2023-09-72	9/28/2023
44	5706	Shop Tools	Board Resolution	\$0.00	\$29,383.00	\$29,383.00	2023-09-72	9/28/2023

Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of August 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
41	7170	DEBT ISSUANCE COSTS	Internal Transfer Modification	\$1,500.00	\$780.00	\$2,280.00		
41	5508	CLEANING SERVICES	Internal Transfer Modification	\$21,200.00	(\$780.00)	\$20,420.00		
10	5970	CONSULTING	Internal Transfer Modification	\$10,050.00	\$730.00	\$10,780.00		
10	5270	TRAVEL & MEETING EXPENSE	Internal Transfer Modification	\$4,000.00	(\$730.00)	\$3,270.00		
41	5706	SHOP TOOLS	Internal Transfer Modification	\$9,000.00	(\$696.00)	\$8,304.00		
42	5706	SHOP TOOLS	Internal Transfer Modification	\$4,304.00	\$696.00	\$5,000.00		
10	5053	MISC EMPLOYEE COSTS	Internal Transfer Modification	\$4,545.00	\$100.00	\$4,645.00		
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$7,400.00	(\$100.00)	\$7,300.00		
41	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	\$1,000.00	\$2,500.00	\$3,500.00		
41	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$36,274.00	(\$2,500.00)	\$33,774.00		
42	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	\$1,000.00	\$1,250.00	\$2,250.00		
42	5808	SITE MAINT & REPAIR	Internal Transfer Modification	\$15,000.00	(\$1,250.00)	\$13,750.00		
44	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	\$3,000.00	\$2,000.00	\$5,000.00		
44	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	\$48,000.00	(\$2,000.00)	\$46,000.00		
60	5062	THIRD PARTY TEMPORARY O&M	Internal Transfer Modification	\$8,000.00	(\$4,250.00)	\$3,750.00		
60	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	\$4,000.00	\$4,000.00	\$8,000.00		
60	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$1,000.00	\$250.00	\$1,250.00		
						\$0.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated

Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of July 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
60	5062	THIRD PART TEMPORARY - O&M	Internal Transfer Modification	\$11,500.00	(\$3,000.00)	\$8,500.00		
60	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$3,000.00	\$3,000.00	\$6,000.00		
20	5123	PROMOTIONAL MATERIALS	Internal Transfer Modification	\$4,520.00	\$4,500.00	\$9,020.00		
20	5125	PROMOTIONAL MATERIALS -RRR	Internal Transfer Modification	\$30,000.00	(\$4,500.00)	\$25,500.00		
30	5603	AUTO/LIGHT TRUCK RENTAL	Internal Transfer Modification	\$26,600.00	\$11,700.00	\$38,300.00		
30	5720	OFFICE CIRCUIT LEASE	Internal Transfer Modification	\$965,696.00	(\$11,700.00)	\$953,996.00		
30	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$2,000.00	\$3,280.50	\$5,280.50		
30	5720	OFFICE CIRCUIT LEASE	Internal Transfer Modification	\$953,996.00	(\$3,280.50)	\$950,715.50		
41	5603	AUTO/LIGHT TRUCK RENTAL	Internal Transfer Modification	\$153,450.00	\$6,000.00	\$159,450.00		
41	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$45,000.00	(\$5,000.00)	\$40,000.00		
41	5706	SHOP TOOLS	Internal Transfer Modification	\$10,000.00	(\$1,000.00)	\$9,000.00		
41	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	\$5,700.00	\$2,226.00	\$7,926.00		
41	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$40,000.00	(\$2,226.00)	\$37,774.00		
41	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$6,000.00	\$696.00	\$6,696.00		
42	5706	SHOP TOOLS	Internal Transfer Modification	\$5,000.00	(\$696.00)	\$4,304.00		
60	5062	THIRD PARTY TEMPORARY O&M	Internal Transfer Modification	\$8,500.00	(\$500.00)	\$8,000.00		
60	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$500.00	\$500.00	\$1,000.00		
20	5125	PROMOTIONAL MATERIALS - RRR	Internal Transfer Modification	\$25,500.00	(\$2,545.00)	\$22,955.00		
20	5970	CONSULTING	Internal Transfer Modification	\$35,000.00	\$2,545.00	\$37,545.00		
41	7170	DEBT ISSUANCE COSTS	Internal Transfer Modification	\$0.00	\$1,500.00	\$1,500.00		
41	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$37,774.00	(\$1,500.00)	\$36,274.00		
20	5125	PROMOTIAL MATERIALS - RRR	Internal Transfer Modification	\$22,955.00	(\$2,619.50)	\$20,335.50		
20	5970	CONSULTING	Internal Transfer Modification	\$37,545.00	\$2,619.50	\$40,164.50		
10	6901	CONTINGENCY	Internal Transfer Modification	\$30,000.00	(\$5,000.00)	\$25,000.00		
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$8,400.00	(\$1,000.00)	\$7,400.00		
10	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$4,680.00	\$6,000.00	\$10,680.00		
11	5970	CONSULTING	Internal Transfer Modification	\$50,000.00	(\$4,000.00)	\$46,000.00		
11	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	\$10,000.00	\$4,000.00	\$14,000.00		
41	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$6,696.00	\$28.75	\$6,724.75		
41	5403	SAFETY EQUIPMENT & SUPPLIES	Internal Transfer Modification	\$7,000.00	(\$28.75)	\$6,971.25		
30	5838	CONDUIT LEASE	Internal Transfer Modification	\$20,907.00	\$6,500.00	\$27,407.00		
30	5970	CONSULTING	Internal Transfer Modification	\$75,000.00	(\$6,500.00)	\$68,500.00		
44	5118	OTHER COMMUNICATIONS	Internal Transfer Modification	\$0.00	\$2,000.00	\$2,000.00		
44	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	\$50,000.00	(\$2,000.00)	\$48,000.00		
						\$0.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated
44	4001	Customer Billings	Board Approved Budget Modification	\$1,751,910.00	\$169,367.00	\$1,921,277.00	2023-07-57	7/10/2023
44	5001	Regular Wages & Salaries	Board Approved Budget Modification	\$896,226.00	\$82,669.00	\$978,895.00	2023-07-57	7/10/2023
44	5002	Overtime Wages	Board Approved Budget Modification	\$21,126.00	\$2,293.00	\$23,419.00	2023-07-57	7/10/2023
44	5031	FICA Expense	Board Approved Budget Modification	\$59,225.00	\$4,610.00	\$63,835.00	2023-07-57	7/10/2023
44	5032	Pension Expense	Board Approved Budget Modification	\$105,875.00	\$8,393.00	\$114,268.00	2023-07-57	7/10/2023
44	5033	Health Insurance	Board Approved Budget Modification	\$178,072.00	\$14,925.00	\$192,997.00	2023-07-57	7/10/2023
44	5034	Workers Comp	Board Approved Budget Modification	\$53,692.00	\$4,686.00	\$58,378.00	2023-07-57	7/10/2023
44	5035	Disability Insurance	Board Approved Budget Modification	\$3,212.00	\$320.00	\$3,532.00	2023-07-57	7/10/2023
44	5042	Post Retirement Overhead	Board Approved Budget Modification	\$76,789.00	\$7,639.00	\$84,428.00	2023-07-57	7/10/2023
44	8901	WQ Allocation	Board Approved Budget Modification	\$168,694.00	\$32,340.00	\$201,034.00	2023-07-57	7/10/2023
41	5114	Cellular Services	Board Approved Budget Modification	\$20,700.00	\$720.00	\$21,420.00	2023-07-57	7/10/2023
41	5204	Employee Meals & Incidental	Board Approved Budget Modification	\$4,500.00	\$500.00	\$5,000.00	2023-07-57	7/10/2023
41	5206	Employee Lodging	Board Approved Budget Modification	\$5,500.00	\$500.00	\$6,000.00	2023-07-57	7/10/2023
41	5370	Training & Development	Board Approved Budget Modification	\$11,750.00	\$2,000.00	\$13,750.00	2023-07-57	7/10/2023
41	5402	Employee Uniforms	Board Approved Budget Modification	\$7,900.00	\$700.00	\$8,600.00	2023-07-57	7/10/2023
41	5601	Auto/Light Truck Rep. & Maint	Board Approved Budget Modification	\$19,000.00	\$500.00	\$19,500.00	2023-07-57	7/10/2023
41	5602	Auto/Light Truck Fuel	Board Approved Budget Modification	\$90,000.00	\$3,000.00	\$93,000.00	2023-07-57	7/10/2023
41	5603	Auto/Light Truck Rental/Lease	Board Approved Budget Modification	\$134,700.00	\$18,750.00	\$153,450.00	2023-07-57	7/10/2023
41	5605	Vehicle Insurance	Board Approved Budget Modification	\$36,600.00	\$2,670.00	\$39,270.00	2023-07-57	7/10/2023
41	5124	Computer Equipment	Board Approved Budget Modification	\$21,000.00	\$3,000.00	\$24,000.00	2023-07-57	7/10/2023
41	8901/5049	Water Quality Allocation	Board Approved Budget Modification	(\$272,319.00)	(\$32,340.00)	(\$304,659.00)	2023-07-57	7/10/2023
10	1440	Construction in Process	Board Approved Budget Modification	\$498,188.00	\$95,000.00	\$593,188.00	2023-07-58	7/10/2023

Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of June 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$12,400.00	(\$3,000.00)	\$9,400.00		
10	5130	OFFICE EQUIPMENT	Internal Transfer Modification	\$2,000.00	\$3,000.00	\$5,000.00		
60	5062	THIRD PARTY TEMPORARY - O&M	Internal Transfer Modification	\$12,000.00	(\$500.00)	\$11,500.00		
60	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$2,500.00	\$500.00	\$3,000.00		
10	5120	DUES & SUBSCRIPTIONS	Internal Transfer Modification	\$6,000.00	\$1,000.00	\$7,000.00		
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$9,400.00	(\$1,000.00)	\$8,400.00		
						\$0.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated
43	5812	Pipeline Maintenance	Board Approved Budget Modification	\$20,000.00	\$14,155.00	\$34,155.00	2023-06-54	6/26/2023

Development Authority of the North Country Budget Revisions FYE 2024								
Budget Revisions for the Month of May 2023								
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
55	6006	HOST COMMUNITY BENEFITS	Internal Transfer Modification	\$183,809.00	\$0.18	\$183,809.18		
55	5570	OTHER GENERAL EXPENSE	Internal Transfer Modification	\$500.00	(\$0.18)	\$499.82		
41	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$4,000.00	\$3,000.00	\$7,000.00		
41	5508	CLEANING SERVICES	Internal Transfer Modification	\$26,400.00	(\$3,000.00)	\$23,400.00		
20	5932	MONITORING & TESTING	Internal Transfer Modification	\$180,000.00	\$7,000.00	\$187,000.00		
20	6008	CONTRACT HAULING	Internal Transfer Modification	\$15,000.00	(\$3,000.00)	\$12,000.00		
20	5130	OFFICE EQUIPMENT	Internal Transfer Modification	\$6,000.00	(\$2,000.00)	\$4,000.00		
20	5716	EQUIPMENT RENTAL	Internal Transfer Modification	\$20,000.00	(\$2,000.00)	\$18,000.00		
60	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$6,500.00	(\$500.00)	\$6,000.00		
60	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$2,000.00	\$500.00	\$2,500.00		
41	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	\$7,000.00	\$1,200.00	<b>\$8,200.00</b>		
41	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$5,000.00	\$1,000.00	\$6,000.00		
41	5508	CLEANING SERVICES	Internal Transfer Modification	\$23,400.00	(\$2,200.00)	<b>\$21,200.00</b>		
						\$0.00		
					(\$0.00)			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated
30	1440	Construction in Process	Board Approved Budget Modification	\$6,091,709.00	\$397,088.00	\$6,488,797.00	2023-05-38	5/30/2023



[illegible]

## APPENDIX IX

**Summary of All Units  
Change In Net Position  
For the Twelve Months Ending Friday, March 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
<b>Customer Billings</b>					
4001	Customer Billings	21,050,802.00	21,050,802.00	20,686,504.18	(364,297.82)
4004	Dark Fiber Billings	744,397.00	744,397.00	664,650.61	(79,746.39)
4005	Capital Billings	275,812.00	275,812.00	275,812.04	0.04
4006	Replacement Reserve Tip Income	1,173,150.00	1,173,150.00	1,277,379.50	104,229.50
4007	Liner Reserve Tip Income	1,407,780.00	1,407,780.00	1,532,855.40	125,075.40
4008	Closure Reserve Tip Income	821,205.00	821,205.00	894,165.68	72,960.68
	<b>Total Customer Billings</b>	<b>25,473,146.00</b>	<b>25,473,146.00</b>	<b>25,331,367.41</b>	<b>(141,778.59)</b>
<b>Waste Diversion Revenue</b>					
4050	RTS Revenue	93,600.00	93,600.00	98,543.93	4,943.93
4061	Recycling Revenue - Mattresses	95,000.00	95,000.00	90,337.00	(4,663.00)
	<b>Total Waste Diversion Revenue</b>	<b>188,600.00</b>	<b>188,600.00</b>	<b>188,880.93</b>	<b>280.93</b>
<b>Grant Revenue</b>					
4181	Federal Grant Income	88,523.00	88,523.00	401,743.84	313,220.84
4183	NY State Grants	365,678.00	365,678.00	1,275,113.25	909,435.25
	<b>Total Grant Revenue</b>	<b>454,201.00</b>	<b>454,201.00</b>	<b>1,676,857.09</b>	<b>1,222,656.09</b>
<b>4104</b>	<b>Loan Interest Income</b>	<b>493,000.00</b>	<b>493,000.00</b>	<b>445,800.97</b>	<b>(47,199.03)</b>
<b>Other Income</b>					
4162	Processing Fees	23,000.00	23,000.00	28,879.00	5,879.00
4164	Miscellaneous	275,360.00	275,360.00	193,005.08	(82,354.92)
4166	LFGTE Revenue	577,180.00	577,180.00	572,551.33	(4,628.67)
4185	Grant Recapture	0.00	0.00	4,480.00	4,480.00
	<b>Total Other Income</b>	<b>875,540.00</b>	<b>875,540.00</b>	<b>798,915.41</b>	<b>(76,624.59)</b>
<b>4201</b>	<b>Gain on Sale of Assets</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>66,122.66</b>	<b>(63,877.34)</b>
<b>Interest Income</b>					
4102	Investment Interest Income	236,140.00	236,140.00	428,313.39	192,173.39
4106	Trustee Interest	191.00	191.00	39,255.28	39,064.28
4108	Reserve Interest	141,377.00	141,377.00	259,278.51	117,901.51
4116	Replace Reserve Interest Income	31,319.00	31,319.00	117,923.70	86,604.70
4117	Liner Reserve Interest Income	60,770.00	60,770.00	69,069.28	8,299.28
4118	Closure Reserve Interest Income	90,037.00	90,037.00	132,051.41	42,014.41
4119	Post Close Interest Income	67,922.00	67,922.00	56,593.45	(11,328.55)
4120	Wetlands Mitigation Interest Income	95.00	95.00	3,222.30	3,127.30
4202	Mark to Market Adjustment	0.00	0.00	(806,706.12)	(806,706.12)
	<b>Total Interest Income</b>	<b>627,851.00</b>	<b>627,851.00</b>	<b>299,001.20</b>	<b>(328,849.80)</b>
	<b>Total Income</b>	<b>28,242,338.00</b>	<b>28,242,338.00</b>	<b>28,806,945.67</b>	<b>564,607.67</b>
<b>Salaries</b>					
	Administrative Wages	1,258,847.00	1,258,847.00	1,281,909.55	23,062.55
	Engineering Wages	780,597.00	780,597.00	754,110.04	(26,486.96)

**Summary of All Units**  
**Change In Net Position**  
**For the Twelve Months Ending Friday, March 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Telecom Wages	1,412,538.00	1,412,538.00	1,447,994.58	35,456.58
	Regional Development Wages	295,012.00	295,012.00	278,359.36	(16,652.64)
	MMF Wages	1,523,735.00	1,523,735.00	1,343,992.76	(179,742.24)
	WQ Wages	1,435,779.00	1,435,779.00	1,411,873.86	(23,905.14)
5002	- Overtime Wages	194,505.00	194,505.00	247,684.25	53,179.25
5005	On-Call Stipend	25,200.00	25,200.00	23,400.00	(1,800.00)
	<b>Total Salaries</b>	<b>6,926,213.00</b>	<b>6,926,213.00</b>	<b>6,789,324.40</b>	<b>(136,888.60)</b>
	<b>Fringe Benefits</b>				
5031	- FICA Expense	454,734.00	454,734.00	485,258.74	30,524.74
5032	- Pension Expense	700,254.00	700,254.00	118,000.00	(582,254.00)
5038	- VDC Expense	18,245.00	18,245.00	19,331.09	1,086.09
5033	+ Health Insurance	876,225.00	876,225.00	828,888.65	(47,336.35)
5041	+ Retiree Health Insurance	95,162.00	95,162.00	104,701.66	9,539.66
5034	+ Workers Comp	202,714.00	202,714.00	144,621.90	(58,092.10)
5035	- Disability Insurance	19,961.00	19,961.00	18,472.06	(1,488.94)
5036	Unemployment	20,500.00	20,500.00	19,727.94	(772.06)
5042	- Post Retire Overhead	485,197.00	485,197.00	290,944.52	(194,252.48)
5051	Benefit Admin. Fees	9,800.00	9,800.00	8,732.75	(1,067.25)
5054	Employee Physicals & Screening	20,898.00	20,898.00	18,822.22	(2,075.78)
	<b>Total Fringe Benefits</b>	<b>2,903,690.00</b>	<b>2,903,690.00</b>	<b>2,057,501.53</b>	<b>(846,188.47)</b>
	<b>Operations &amp; Maintenance</b>				
5062	Third Party Temporary - O&M	19,527.68	19,527.68	18,506.88	(1,020.80)
5133	Equipment Maintenance Contracts	306,594.00	306,594.00	266,443.07	(40,150.93)
5134	Maintenance Contracts	149,400.00	149,400.00	142,057.38	(7,342.62)
5135	Underground Locating	60,000.00	60,000.00	56,812.53	(3,187.47)
5403	Safety Equipment & Supplies	25,125.75	25,125.75	20,534.09	(4,591.66)
5702	Large Equipment Parts	111,401.41	111,401.41	105,520.48	(5,880.93)
5703	Small Equipment	22,000.00	22,000.00	21,176.76	(823.24)
5704	O&M Supplies	24,500.00	24,500.00	21,888.59	(2,611.41)
5706	Shop Tools	11,380.79	11,380.79	9,511.74	(1,869.05)
5708	Fuels	486,000.00	486,000.00	470,504.15	(15,495.85)
5710	Lubricants	19,000.00	19,000.00	12,969.79	(6,030.21)
5712	Purchased Maintenance & Repair	133,000.00	133,000.00	121,932.43	(11,067.57)
5718	Tires	18,368.00	18,368.00	17,419.88	(948.12)
5720	Offnet Circuit Lease	842,564.00	842,564.00	760,940.72	(81,623.28)
5770	Other Tool, Equip & O&M	12,500.00	12,500.00	10,787.25	(1,712.75)
5815	Chemicals	67,797.42	67,797.42	63,171.98	(4,625.44)
5818	Leachate System Expense	9,250.00	9,250.00	4,849.40	(4,400.60)
5820	LFG Maintenance	50,000.00	50,000.00	41,186.87	(8,813.13)
5830	Collo Expense	192,580.00	192,580.00	193,907.14	1,327.14
5832	Emergency Restoration	95,000.00	95,000.00	88,821.46	(6,178.54)
5834	Permitting	5,000.00	5,000.00	0.00	(5,000.00)
5835	NYS DOT Fee	10,000.00	10,000.00	6,557.00	(3,443.00)
5836	Pole Attachment Fees	342,617.00	342,617.00	342,266.96	(350.04)

**Summary of All Units  
Change In Net Position  
For the Twelve Months Ending Friday, March 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5838	Conduit Lease	20,907.00	20,907.00	12,201.38	(8,705.62)
5870	Natural Habitat Enhancements	52,216.00	52,216.00	52,071.56	(144.44)
5902	Lab Fees	8,600.00	8,600.00	7,263.93	(1,336.07)
5904	SCADA	20,200.00	20,200.00	17,009.04	(3,190.96)
5932	Monitoring & Testing	178,982.50	178,982.50	130,209.48	(48,773.02)
6008	Contract Hauling	1,368.72	1,368.72	1,000.00	(368.72)
6010	Cape Vincent Reserve	700.00	700.00	700.00	0.00
6110	Marketing	5,000.00	5,000.00	5,000.00	0.00
8090	Purchases for Resale	142,680.00	142,680.00	95,687.10	(46,992.90)
	<b>Total O &amp; M</b>	<b>3,444,260.27</b>	<b>3,444,260.27</b>	<b>3,118,909.04</b>	<b>(325,351.23)</b>
<b>Recycling Transfer Station</b>					
5001-2	Material Reprocessing Wages	113,029.00	113,029.00	71,106.25	(41,922.75)
5002-2	Material Reprocessing OT	0.00	0.00	17,452.07	17,452.07
5031-2	FICA Expense	7,384.00	7,384.00	5,728.52	(1,655.48)
5032-2	Pension Expense	12,370.00	12,370.00	9,269.85	(3,100.15)
5033-2	Health Insurance	16,503.00	16,503.00	9,885.33	(6,617.67)
5034-2	Workers Comp	8,920.00	8,920.00	5,974.76	(2,945.24)
5035-2	Disability Insurance	479.00	479.00	633.77	154.77
5042-2	Post Retire Overhead	11,441.00	11,441.00	7,422.00	(4,019.00)
6300	RTS -Safety Equipment & Supplies	1,039.59	1,039.59	1,039.59	0.00
6305	RTS - Large Equipment Parts	4,988.43	4,988.43	4,988.43	0.00
6315	RTS - O&M Supplies	57.98	57.98	57.98	0.00
6320	RTS - Fuels	5,000.00	5,000.00	4,945.41	(54.59)
6325	RTS - Purchased Maintenance & R	219.00	219.00	219.00	0.00
6330	RTS - Contract Hauling	6,171.50	6,171.50	6,171.50	0.00
6345	RTS - Other Communications	1,516.51	1,516.51	1,516.51	0.00
6360	RTS - Employee Uniforms	556.71	556.71	434.52	(122.19)
6365	RTS - Gas & Electric	5,831.00	5,831.00	5,402.08	(428.92)
6370	RTS - Propane	4,000.00	4,000.00	2,279.68	(1,720.32)
6380	RTS - Site Supplies	832.45	832.45	741.42	(91.03)
6390	RTS - Site Maintenance & Repair	1,350.45	1,350.45	1,350.45	0.00
6395	RTS - Auto/Light Truck Rep. & Mai	575.00	575.00	575.00	0.00
6400	RTS - Auto/Light Truck Fuel	375.00	375.00	312.11	(62.89)
	<b>Total Recycling Transfer Station</b>	<b>202,639.62</b>	<b>202,639.62</b>	<b>157,506.23</b>	<b>(45,133.39)</b>
<b>Waste Diversion</b>					
5125	Promotional Materials - RRR	8,968.37	8,968.37	8,488.50	(479.87)
6009	Household Hazardous Waste	129,067.71	129,067.71	128,389.84	(677.87)
6011	Recycling Incentive	57,852.55	57,852.55	57,852.50	(0.05)
6017	Book Debinding	7,500.00	7,500.00	7,500.00	0.00
6018	Mattress Recycling - All Counties	394,000.00	394,000.00	393,471.10	(528.90)
	<b>Total Waste Diversion</b>	<b>597,388.63</b>	<b>597,388.63</b>	<b>595,701.94</b>	<b>(1,686.69)</b>
<b>6002</b>	<b>Sewage Treatment</b>	<b>2,015,580.00</b>	<b>2,015,580.00</b>	<b>1,663,360.67</b>	<b>(352,219.33)</b>
<b>6004</b>	<b>Water Purchases</b>	<b>872,214.00</b>	<b>872,214.00</b>	<b>872,949.42</b>	<b>735.42</b>

**Summary of All Units  
Change In Net Position  
For the Twelve Months Ending Friday, March 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
<b>6016</b>	<b>Closure &amp; Post Closure Care</b>	<b>1,157,483.00</b>	<b>1,157,483.00</b>	<b>1,276,972.24</b>	<b>119,489.24</b>
<b>6006</b>	<b>Host Community Benefits</b>	<b>1,021,198.00</b>	<b>1,021,198.00</b>	<b>1,114,246.30</b>	<b>93,048.30</b>
<b>6007</b>	<b>LFGTE Revenue Sharing</b>	<b>0.00</b>	<b>0.00</b>	<b>55,612.78</b>	<b>55,612.78</b>
<b>Office &amp; Administrative</b>					
5053	Misc Employee Costs	10,920.00	10,920.00	11,579.60	659.60
5102	Office Rent	148,679.39	148,679.39	135,342.39	(13,337.00)
5103	Lease ROU	0.00	0.00	(262,186.08)	(262,186.08)
6203	Interest Expense, Lease ROU	0.00	0.00	10,911.21	10,911.21
5104	Office Supplies	20,689.34	20,689.34	15,175.92	(5,513.42)
5110	Postage & Shipping	8,808.00	8,808.00	5,656.25	(3,151.75)
5112	Telephone	36,388.00	36,388.00	33,798.53	(2,589.47)
5114	Cellular Services	40,630.00	40,630.00	39,866.36	(763.64)
5118	Other Communications	12,504.16	12,504.16	11,805.74	(698.42)
5120	Dues & Subscriptions	10,540.00	10,540.00	8,142.08	(2,397.92)
5122	Public Info & Advertising	39,163.75	39,163.75	31,166.83	(7,996.92)
5123	Promotional Materials	9,000.00	9,000.00	6,784.33	(2,215.67)
5130	Office Equipment	31,498.70	31,498.70	27,613.40	(3,885.30)
5132	Office Equip Maintenance	1,209.66	1,209.66	648.06	(561.60)
5170	Other Office Expenses	4,368.00	4,368.00	3,212.81	(1,155.19)
5172	Filing Fees	653.25	653.25	653.25	0.00
5173	Credit Card Processing Fees	82.00	82.00	81.60	(0.40)
5202	Employee Mileage Reimbursemen	29,870.38	29,870.38	27,133.13	(2,737.25)
5204	Empl. Meals & Incidental	12,367.71	12,367.71	5,480.82	(6,886.89)
5206	Empl. Lodging	18,082.00	18,082.00	8,888.21	(9,193.79)
5270	Travel & Meeting Expense	5,659.72	5,659.72	2,909.85	(2,749.87)
5312	Continuing Education	2,550.00	2,550.00	932.00	(1,618.00)
5370	Training & Development	45,290.90	45,290.90	26,070.19	(19,220.71)
5402	Employee Uniforms	26,350.00	26,350.00	24,214.24	(2,135.76)
5404	Safety Training	13,000.00	13,000.00	8,352.85	(4,647.15)
5508	Cleaning Services	54,260.00	54,260.00	49,970.60	(4,289.40)
5570	Other General Expense	3,184.36	3,184.36	3,341.09	156.73
6102	Board Member Travel & Expenses	1,200.00	1,200.00	93.60	(1,106.40)
6104	Sponsorships	7,080.00	7,080.00	4,750.00	(2,330.00)
6210	Trustee Fees	7,500.00	7,500.00	7,000.00	(500.00)
	<b>Total Office &amp; Admin</b>	<b>601,529.32</b>	<b>601,529.32</b>	<b>249,388.86</b>	<b>(352,140.46)</b>
<b>Utilities</b>					
5802	Gas & Electric	199,530.00	199,530.00	190,267.73	(9,262.27)
5803	Propane	30,000.00	30,000.00	25,699.55	(4,300.45)
	<b>Total Utilities</b>	<b>229,530.00</b>	<b>229,530.00</b>	<b>215,967.28</b>	<b>(13,562.72)</b>
<b>Materials &amp; Supplies</b>					
5806	Building Supplies	7,000.00	7,000.00	3,769.30	(3,230.70)
5810	Site Supplies	24,127.13	24,127.13	23,439.83	(687.30)
5824	Sand, Gravel & Stone	252,395.00	252,395.00	252,394.05	(0.95)

**Summary of All Units  
Change In Net Position  
For the Twelve Months Ending Friday, March 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5826	Seed & Mulch	41,087.60	41,087.60	40,812.60	(275.00)
	<b>Total Materials &amp; Supplies</b>	<b>324,609.73</b>	<b>324,609.73</b>	<b>320,415.78</b>	<b>(4,193.95)</b>
	<b>Professional Fees</b>				
5924	Legal	81,395.57	81,395.57	52,310.08	(29,085.49)
5926	Investment Banking Fees	51,951.00	51,951.00	37,929.06	(14,021.94)
5928	Accounting Fees	44,100.00	44,100.00	34,600.00	(9,500.00)
5970	Consulting	166,559.00	166,559.00	63,110.59	(103,448.41)
	<b>Total Professional Fees</b>	<b>344,005.57</b>	<b>344,005.57</b>	<b>187,949.73</b>	<b>(156,055.84)</b>
	<b>Repairs &amp; Maintenance</b>				
5804	Building Maintenance & Repair	40,228.52	40,228.52	34,118.18	(6,110.34)
5808	Site Maint & Repair	28,940.00	28,940.00	26,651.33	(2,288.67)
5812	Pipeline Maintenance	155,732.33	155,732.33	144,078.75	(11,653.58)
	<b>Total Repairs &amp; Maintenance</b>	<b>224,900.85</b>	<b>224,900.85</b>	<b>204,848.26</b>	<b>(20,052.59)</b>
	<b>Automobile</b>				
5601	Auto/Light Truck Rep. & Maint.	39,541.43	39,541.43	35,771.91	(3,769.52)
5602	Auto/Light Truck Fuel	113,425.00	113,425.00	110,657.60	(2,767.40)
5603	Auto/Light Truck Rental/Lease	194,568.31	194,568.31	150,300.00	(44,268.31)
5605	Vehicle Ins	48,153.00	48,153.00	36,541.52	(11,611.48)
	<b>Total Automobile</b>	<b>395,687.74</b>	<b>395,687.74</b>	<b>333,271.03</b>	<b>(62,416.71)</b>
	<b>Computer</b>				
5124	Computer Equipment	82,707.85	82,707.85	60,480.25	(22,227.60)
5126	Computer Maintenance	8,500.00	8,500.00	0.00	(8,500.00)
5128	Programming & Software	198,116.84	198,116.84	171,716.37	(26,400.47)
5129	ECMS Expense	29,000.00	29,000.00	28,980.74	(19.26)
6108	Web Page Design & Maintenance	6,752.00	6,752.00	3,019.90	(3,732.10)
5906	GIS	29,200.00	29,200.00	27,243.96	(1,956.04)
	<b>Total Computer</b>	<b>354,276.69</b>	<b>354,276.69</b>	<b>291,441.22</b>	<b>(62,835.47)</b>
6122	Bad Debt Expense	0.00	0.00	76,385.67	76,385.67
6114	Insurance	510,600.00	510,600.00	544,933.51	34,333.51
6120	Grants	368,000.00	368,000.00	507,984.90	139,984.90
6208	NYS Administrative Assessment	125,050.00	125,050.00	122,000.00	(3,050.00)
7032	Depreciation	10,221,900.00	10,221,900.00	10,170,868.88	(51,031.12)
7002	Amortization	30,400.00	30,400.00	30,456.19	56.19
7003	Amortization, Lease ROU	0.00	0.00	251,097.99	251,097.99
6202	Interest Expense	700,222.48	700,222.48	618,927.95	(81,294.53)
7170	Bond Issuance Costs	20,000.00	20,000.00	20,000.00	0.00
6901	Contingency	38,121.45	38,121.45	0.00	(38,121.45)
	<b>Total Expenses</b>	<b>33,629,500.35</b>	<b>33,629,500.35</b>	<b>31,848,021.80</b>	<b>(1,781,478.55)</b>
	<b>Change in Net Position</b>	<b>(5,387,162.35)</b>	<b>(5,387,162.35)</b>	<b>(3,041,076.13)</b>	<b>2,346,086.22</b>



## APPENDIX X

**AUTHORITY CAPITAL PROJECT SUMMARY - FYE2025**

	Amended Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
ADMINISTRATION	\$ 964,542	\$ 679,532	\$ 330,618	\$ 209,624	\$ 199,418	\$ 179,372	
TELECOMMUNICATIONS	\$ 26,375,000	\$ 1,710,000	\$ 1,510,000	\$ 1,457,000	\$ 1,335,000	\$ 1,335,000	
MATERIALS MANAGEMENT FACILITY	\$ 2,215,530	\$ 24,143,000	\$ 4,927,000	\$ 2,684,974	\$ 16,485,935	\$ 1,521,313	
ARMY SEWER LINE	\$ 10,043,000	\$ 38,000	\$ 512,000	\$ 126,000	\$ 523,510	\$ 12,000	
ARMY WATER LINE	\$ -	\$ -	\$ 580,450	\$ 14,827,000	\$ 30,000	\$ -	
REGIONAL WATER LINE	\$ 20,000	\$ 125,000	\$ 64,000	\$ 30,000	\$ 221,000	\$ 123,000	
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 39,618,072</b>	<b>\$ 26,695,532</b>	<b>\$ 7,924,067</b>	<b>\$ 19,334,598</b>	<b>\$ 18,794,863</b>	<b>\$ 3,170,685</b>	

**APPENDIX B  
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
	Fleet Vehicles	O	\$ 320,032	\$ 330,618	\$ 197,224	\$ 194,418	\$ 179,372	
	Server Replacement	O	\$ 252,000	\$ -	\$ 12,400	\$ 5,000	\$ -	
	Internet Redundancy	O	\$ 42,500	\$ -	\$ -	\$ -	\$ -	
	GIS ESRI Software and Internet Mapping Application Upgrade	O	\$ 65,000	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL ADMINISTRATIVE</b>			<b>\$ 679,532</b>	<b>\$ 330,618</b>	<b>\$ 209,624</b>	<b>\$ 199,418</b>	<b>\$ 179,372</b>	

**Fund Description**

O Operating Investments

**APPENDIX B  
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
	DWDM (Dense Wave Division Multiplexing) Equip.	R	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	Demand
	Customer Network Construction	R	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	Demand
	Ethernet Core Network Upgrade	R	\$ 350,000	\$ 350,000	\$ 350,000	\$ 250,000	\$ 250,000	AMP
	Wireless Tower Service	R	\$ 375,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	Demand
	Central Office Enhancements	R	\$ 215,000	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000	Upgrade
	Fiber Augments	R	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Capacity Need
	3 GIS - Enghouse Replacement	R	\$ 120,000	\$ -	\$ -	\$ -	\$ -	
	Test Equipment	R		\$ 60,000	\$ 22,000			
<b>TOTAL TELECOMMUNICATIONS</b>			<b>\$ 1,710,000</b>	<b>\$ 1,510,000</b>	<b>\$ 1,457,000</b>	<b>\$ 1,335,000</b>	<b>\$ 1,335,000</b>	

**Fund Description**

R Repair & Replacement Reserve

**APPENDIX B  
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
20212	Southern Expansion LFG Phase 1-2 Tie In and Main Flare Construction	LGR/R	\$ 3,130,000	\$ -	\$ -	\$ -	\$ -	
	Additional Soil Borrow	R	\$ 30,000	\$ -	\$ -	\$ -	\$ -	
	Equipment: Waste Dozers	R	\$ 565,000	\$ -	\$ 726,594	\$ -	\$ -	
	Equipment: Articulated Hauler	R	\$ 888,000	\$ -	\$ -	\$ -	\$ 1,168,921	
	Equipment: Landfill Compactor	R	\$ 1,001,000	\$ -	\$ 1,788,380	\$ -	\$ -	
20205	Closure Phase 5	C	\$ 6,673,000	\$ -	\$ -	\$ -	\$ -	
	Design and Construction of Cell 14	LR	\$ 11,100,000	\$ -	\$ -	\$ -	\$ -	
	Vector Control Plan	R	\$ 35,000	\$ -	\$ -	\$ -	\$ -	
	Natural Resource Management FYE25	R	\$ 53,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
	Leachate Manhole and Side Riser Improvements	R	\$ 618,000	\$ -	\$ -	\$ -	\$ -	
	Security Cameras	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
	Sand Storage Radiation Upgrades	R	\$ -	\$ 125,000	\$ -	\$ -	\$ -	
	Storage 1 Improvements	R	\$ -	\$ 40,000	\$ -	\$ -	\$ -	
	Equipment: Utility Vehicle	R	\$ -	\$ 40,000	\$ -	\$ -	\$ 44,000	
	Equipment: Leachate Truck Tractors	R	\$ -	\$ 187,000	\$ -	\$ 205,700	\$ -	
	Equipment: Plow Truck Replacement	R	\$ -	\$ 275,000	\$ -	\$ -	\$ -	
	Equipment: Wheeled Loader Replacement	R	\$ -	\$ 495,000	\$ -	\$ -	\$ -	
	Equipment: Mini Excavator	R	\$ -	\$ 65,000	\$ -	\$ -	\$ -	
	Closure Phase 6	C	\$ -	\$ 3,650,000	\$ -	\$ -	\$ -	
	Equipment: Flat Bed Utility Truck 4x4	R	\$ -	\$ -	\$ 105,000	\$ -	\$ -	
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ 15,000	\$ -	\$ -	
	Equipment: Shop Equipment Upgrade	R	\$ -	\$ -	\$ -	\$ 30,000	\$ -	
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ 95,000	\$ -	
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -	
	Equipment: Loader, Bobcat Track	R	\$ -	\$ -	\$ -	\$ 105,235	\$ 108,392	
	SCADA Control upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 150,000	
<b>TOTAL MMF</b>			<b>\$ 24,143,000</b>	<b>\$ 4,927,000</b>	<b>\$ 2,684,974</b>	<b>\$ 16,485,935</b>	<b>\$ 1,521,313</b>	

**Fund Description**

C Closure Reserve  
R Replacement Reserve  
LGR Landfill Gas Reserve  
LR Liner Reserve

**APPENDIX B  
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

**ARMY SEWER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
	Security Cameras	Rev	\$ 38,000	\$ -	\$ -	\$ -	\$ -	
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Rev	\$ -	\$ 500,000	\$ -	\$ -	\$ -	
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ 12,000	\$ -	\$ -	\$ -	
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Rev	\$ -	\$ -	\$ 5,000	\$ 93,000	\$ -	
	Warneck Pump Station 12" By-Pass Pump Replacement	Rev	\$ -	\$ -	\$ 5,000	\$ 207,510	\$ -	
	Vacuum Trailer Replacement	Rev	\$ -	\$ -	\$ 116,000	\$ -	\$ -	
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Rev	\$ -	\$ -	\$ -	\$ 211,000	\$ -	
	Utility Trailer Replacements	Rev	\$ -	\$ -	\$ -	\$ 12,000	\$ -	
	Pump 3 VFD Replacement	Rev	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
<b>TOTAL ARMY SEWER LINE</b>			<b>\$ 38,000</b>	<b>\$ 512,000</b>	<b>\$ 126,000</b>	<b>\$ 523,510</b>	<b>\$ 12,000</b>	

**ARMY WATER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
	Army Water Line (AWL) Alternate Source for Water Supply	Rev	\$ -	\$ 530,450	\$ -	\$ -	\$ -	
	Army Water Line (AWL) Acoustic Testing of AWL	Rev	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
	City of Watertown Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ -	\$ 12,000	\$ -	\$ -	
	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -		\$ 14,815,000			
	Army Water Line (AWL) Bridge Crossing Inspection	Rev	\$ -	\$ -	\$ -	\$ 30,000	\$ -	
<b>TOTAL ARMY WATER LINE</b>			<b>\$ -</b>	<b>\$ 580,450</b>	<b>\$ 14,827,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	

**REGIONAL WATER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
43-113	Regional Water Line (RWL) Perch River Bridge Crossing Improvements	Debt	\$ 110,000	\$ -	\$ -	\$ -	\$ -	
	Town of Cape Vincent (TOCV) Water Meter Replacement	Debt	\$ 15,000		\$ -	\$ -	\$ -	
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	CR	\$ -	\$ 19,000	\$ -	\$ -	\$ -	
	Regional Water Line Pump	CR	\$ -	\$ 45,000	\$ -	\$ -	\$ -	
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	CR	\$ -	\$ -	\$ 30,000	\$ -	\$ -	
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 151,000	\$ -	
	Regional Water Line (RWL) Pumps & Surge Relief Valves	CR	\$ -	\$ -	\$ -	\$ 70,000	\$ -	
	Regional Water Line (RWL) Bridge Inspections	CR	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
	Regional Water Line (RWL) LBPS Controls Improvements	CR	\$ -	\$ -	\$ -	\$ -	\$ 63,000	
<b>TOTAL REGIONAL WATER LINE</b>			<b>\$ 125,000</b>	<b>\$ 64,000</b>	<b>\$ 30,000</b>	<b>\$ 221,000</b>	<b>\$ 123,000</b>	

**APPENDIX B  
ENGINEERING**

**ENGINEERING**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	REMARKS
<b>TOTAL ENGINEERING</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## APPENDIX XI

## DEBT SUMMARY

The Authority is in compliance with debt service requirements on all outstanding borrowings.

**Materials Management**

	\$ 9,695,000	2019
	\$ 6,445,000	2015
Outstanding	<b>\$ 16,140,000</b>	

**Army Sewer Line**

	\$ 2,274,427	2023	ASL Pipeline Rehabilitation
Outstanding	<b>\$ 2,274,427</b>		

**Army Water Line**

	\$ 10,648,474	2023	AWL Pipeline Replacement
Outstanding	<b>\$ 10,648,474</b>		

**Regional Water Line**

	\$ 881,331	1997	Regional Water Line
	\$ 556,281	2015	Village of Cape Vincent 4 <sup>th</sup> Filter
Outstanding	<b>\$ 1,437,612</b>		

**Regional Development**

	\$ 600,000	2008	Housing Trust Fund
Outstanding	<b>\$ 600,000</b>		

**Administration**

	\$ 814,000	1987	New York State
Outstanding	<b>\$ 814,000</b>		

**TOTAL OUTSTANDING                      \$ 31,914,513**

**Footnote:** As a requirement of the NTIA Grant to Telecommunications, a letter of Credit (LOC) was issued on December 20, 2023 in the amount of \$3,636,938. As of December 31, 2023, no funds were drawn against the LOC.

## DEBT ACTIONS

### **Outstanding Debt – All Divisions**

The budget anticipates the required annual debt service, principal and interest, payments for the remaining debt reflected. The Authority anticipates issuing debt for the following capital projects:

### **Debt Activities:**

#### **Army Water Line Pipeline Replacement Project**

- The Development Authority currently has a short-term loan from EFC in the amount of \$12,485,774 to fund the Army Water Line Pipeline Replacement Project. Draws are made monthly based on funds spent.
- Once construction is finalized, long-term financing will be obtained through EFC. The Authority was awarded \$5 million in grant funds to support this project.
  - Anticipated bonding: \$7.5 million
  - Estimated Interest Rate: 6.0%
  - Note: This is a taxable bond issuance due to the guarantee of debt service payments by the federal government.
  - Term: 10 years
  - The FY 2025 budget includes \$230,268 in interest payments and \$645,969 in principal payments.

#### **Army Sewer Line Rehabilitation Project**

- The Development Authority currently has a short-term construction loan from Community Bank, NA in the amount of \$11,000,000.
- Once construction is finalized, long-term financing will be obtained through EFC.
  - Anticipated bonding: \$8.5 million
  - Estimated Interest Rate: 0.0% (EFC Clean Water State Revolving Fund)
  - Term: 10 years
  - The FY 2025 budget includes \$439,938 in interest payments and \$386,566 in principal payments.

#### **Regional Water Line FY 2025 Capital Projects**

- In FY 2025 two Regional Water Line capital projects are slated for completion at a total estimated cost of \$125,000. The two projects are the Perch River Bridge Crossing Improvements (\$110,000) and the Water Meter Replacement in the Town of Cape Vincent (\$15,000). To minimize the rate impact, the Authority proposes to lend the Regional Waterline \$125,000 to complete such projects and amortize the repayments at 2% interest for a term of 10 years. The principal and interest payment applicable to the RWL which is included in the budget is \$13,597.93 and \$69.44 for FY 2025, respectively.

## AUTHORITY DEBT NARRATIVE

### 1) Materials Management

#### a) 2019 Bond Issue (Southern Expansion Funding)

- Debt Balance @ 12/31/23: \$9,695,000
- Annual Debt Service, Interest & Principal: \$657,181
- Maturity Date: 9/01/2044
- **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2023 \$243,561. Monthly deposit to 2019 Debt Service Sinking Fund: \$55,500
- A Municipal Bond Debt Service Reserve Insurance Commitment has been purchased from Assured Guaranty Municipal Corp. in the amount equal to the Debt Service Reserve Requirement of approximately \$345,000.

#### b) 2015 Bond Issue (Leachate Loadout and Access Control Facility)

- Debt Balance @ 12/31/23: \$6,445,000
- Annual Debt Service, Interest & Principal: \$500,019
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/23: \$276,418. Monthly deposit to 2015 Debt Service Sinking Fund: \$42,000
- **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/23: \$251,269. No monthly deposits or annual withdrawals are made.

### 2) Army Sewerline

#### a) Army Sewerline Pipeline Rehabilitation

- Debt Balance @ 12/31/23: \$2,274,427
- Maximum principal amount of short-term loan from CBNA is \$11,000,000. Draws are made monthly based on funds spent.
- Interest only payments are being made monthly and principal and interest payments will commence in July 2024.
- Funding will be converted to long-term financing before the maturity date of September 1, 2025.



**3) Army Waterline**

a) Army Waterline Pipeline Replacement

- Debt Balance @ 12/31/23: \$10,648,474
- Maximum principal amount of short-term loan from EFC is \$12,485,774. Draws are made monthly based on funds spent.
- Interest only payments are being made bi-annually. Principal payments are required to commence after construction is completed.
- The Authority has requested that EFC allow for principal payments to commence in April 2024 in order to start paying down the loan. Approval is pending.
- Once construction is finalized, long-term financing will be obtained through EFC. Awarded grant funds of \$5M will be applied to the principal at that time.

**4) Regional Waterline**

a) United States Department of Agriculture

- Debt Balance @ 12/31/23: \$881,331
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4<sup>th</sup> Filter

- Debt Balance @ 12/31/23: \$556,281
- Annual Debt Service, Interest & Principal: \$28,392
- Maturity Date: 3/1/49

**5) Regional Development**

a) Housing Trust Fund:

- Debt Balance @ 12/31/23: \$600,000
- Annual Debt Service: \$6,000 (Interest Only, 1%)
- Maturity Date: 12/31/38. Payable upon loan repayment from ultimate recipient.

**6) Administrative**

a) NYS Loan (Original State Investment in Authority)

- Debt Balance @ 12/31/23: \$814,000
- Annual Debt Service: \$50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/40

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**7) Telecommunications**

a) Letter of Credit - National Telecommunications and Information Administration (NTIA) Grant

- Debt Balance @ 12/31/23: \$0
- Letter of Credit (LOC) issued 12/20/23 by PNC Bank in the amount of \$3,636,938.
- Pursuant to Resolution 2022-09-71, the Authority submitted a grant application in the amount of \$14,547,750 to NTIA to support a \$24,450,000 project to expand the middle mile communications infrastructure. Based on the terms of the awarded grant and per resolution 2023-09-71, the Authority obtained an irrevocable standby letter of credit in the amount of no less than 25% of the grant award amount.
- No funds will be drawn on this LOC by NTIA or NIST unless there are debt recovery funds owed from the grant program fund.

## APPENDIX XII

## DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

## Supplementary Information

## Schedule of Revenue, Expenses and Change in Net Position By Department

For the Year Ended March 31, 2023

	General and Administration	Solid Waste Management Facility	Water and Waste Water Operations	Telecommunication Network	Housing and Economic Development	Engineering	Total
OPERATING REVENUE:							
Customer billings	\$ -	\$ 10,875,020	\$ 7,401,371	\$ 6,260,163	\$ 277,247	\$ 517,566	\$ 25,331,367
Grant revenue	8,945	172,232	179,430	942,645	378,086	-	1,681,338
Loan interest income	-	-	-	-	445,801	-	445,801
Landfill gas to energy revenue	-	572,551	-	-	-	-	572,551
Other revenue	151,310	206,738	4,392	9,883	38,444	-	410,767
Total operating revenues	160,255	11,826,541	7,585,193	7,212,691	1,139,578	517,566	28,441,824
OPERATING EXPENSES:							
Depreciation and amortization	316,661	5,157,996	917,373	3,923,526	-	8,343	10,323,899
Salaries	1,281,413	1,728,711	1,824,640	1,456,958	316,326	269,835	6,877,883
Fringe benefits	290,089	623,060	644,883	342,539	94,795	101,047	2,096,413
Operation and maintenance	8,612	1,601,985	94,436	1,918,549	25,863	71,941	3,721,386
Wastewater treatment	-	464,612	1,203,597	-	-	-	1,668,209
Water purchases	-	-	873,649	-	-	-	873,649
Community benefits	-	1,021,625	-	-	148,234	-	1,169,859
Closure and post-closure costs	-	1,276,972	-	-	-	-	1,276,972
Grant	-	-	-	-	507,985	-	507,985
Office and administrative	99,496	86,975	101,943	54,538	7,678	24,496	375,126
Insurance	18,432	224,919	129,939	156,016	-	15,626	544,932
Bad debt	-	-	-	70,142	5,848	396	76,386
Automobile	6,092	9,145	224,383	83,694	-	14,901	338,215
Utilities	-	82,370	135,438	5,842	-	-	223,650
Materials and supplies	-	322,197	-	-	-	-	322,197
Professional fees	76,760	40,341	3,654	18,158	49,039	-	187,952
Computer	186,404	14,616	26,600	29,998	750	33,072	291,440
NYS administrative assessment	-	47,887	34,138	33,417	-	6,558	122,000
Repairs and maintenance	-	13,273	192,926	-	-	-	206,199
Engineering allocation	-	32,426	39,093	13,861	1,630	(87,010)	-
Administrative allocation	(2,051,634)	868,772	463,691	528,998	144,588	45,585	-
Total operating expenses	232,325	13,617,882	6,910,383	8,636,236	1,302,736	504,790	31,204,352
Total operating income (loss)	(72,070)	(1,791,341)	674,810	(1,423,545)	(163,158)	12,776	(2,762,528)
NON-OPERATING REVENUE (EXPENSE):							
Investment income	148,748	9,948	23,073	137,112	(19,882)	-	298,999
Gain on sale of capital assets, net	36,211	29,911	-	-	-	-	66,122
Bond issuance costs	-	-	(20,000)	-	-	-	(20,000)
Interest expense	(3,827)	(564,821)	(54,107)	-	-	-	(622,755)
Total non-operating revenue (expense)	181,132	(524,962)	(51,034)	137,112	(19,882)	-	(277,634)
CHANGE IN NET POSITION	\$ 109,062	\$ (2,316,303)	\$ 623,776	\$ (1,286,433)	\$ (183,040)	\$ 12,776	\$ (3,040,162)